

# Tax Information Authorization

for Exchange of Taxpayer Information Between  
the Nebraska Department of Revenue and the IRS

<b>1 Name and Address of Taxpayer</b>					
Name of Taxpayer			Business Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Daytime Phone Number	Social Security Number	Spouse's No. (if joint return)	Federal ID Number	Nebraska ID Number.	Plan Number (if applicable)

**Appointment**

Internal Revenue Service personnel are authorized to inspect and/or receive confidential tax information provided by any office of the Nebraska Department of Revenue for the tax matters listed below.

<b>2 Tax Matters</b>		
Tax Type (Income, Withholding, Sales, etc.)	Form Numbers (1040N, 941N, 10, etc.)	Years or Periods

**3 Disclosure of Tax Information** (check only one):

- a. If you want tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box
- b. **If you do not want any notices or communications sent to the appointee, check this box.**

**4** This tax information authorization automatically revokes all earlier tax information authorizations on file with the Nebraska Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior tax information authorization, check this box   
**You must attach a copy of any tax information authorization you want to remain in effect.**

**5 Signature of Taxpayers — If this Tax Information Authorization is not signed, it will be returned.**

If a tax matter concerns a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

**sign here** ▶

Signature \_\_\_\_\_ Date \_\_\_\_\_ Title (if applicable) \_\_\_\_\_

Printed Name \_\_\_\_\_

▶ Signature \_\_\_\_\_ Date \_\_\_\_\_ Title (if applicable) \_\_\_\_\_

Printed Name \_\_\_\_\_

### Instructions

**Who Must File.** Any taxpayer who wants to give the Nebraska Department of Revenue (DOR) permission to exchange any and all tax information with the IRS must file a Tax Information Authorization, Form 8821N. This will authorize DOR to exchange tax information with the IRS regarding the taxpayer. Form 8821N is provided for the taxpayer's convenience in making an authorization, but it is not the only form which may be used for this purpose. The Department will honor all other properly completed and signed authorizations.

**When and Where to File.** The completed Form 8821N may be filed at any time; but this form or other properly completed and signed authorization must be filed with DOR before DOR can directly exchange the tax information identified in Section 2 with the IRS agent.

**Please return the original copy of this authorization in the enclosed envelope.**

## Specific Instructions

**Item 1, Name and Address of Taxpayer.** If the taxpayer is an individual, the social security number must be entered. If a joint tax return has been filed, enter both social security numbers in the spaces provided.

If the taxpayer is a corporation, partnership, or association, enter the name, state and federal identification numbers (if applicable), and the business address.

If Form 8821N will be used in a tax matter in the case of a partnership for which the names, addresses, and social security numbers or identification numbers of the partners have not already been furnished to DOR, these items should be listed on an attached sheet.

If the taxpayer is an estate or trust, enter the name, title, and address of the fiduciary, as well as the name and identification number or social security number of the taxpayer

If space is used to list information other than that designated for that space, clearly label the change.

**Item 2, Type of Tax, Form Numbers, Years, or Periods.** Form 8821N is designed to clearly express the scope of the authority granted by the taxpayer to the appointee. In the space provided, designate all types of taxes, form numbers, and years or periods for which this authorization is being granted. Reference can be made to “all years,” or “all periods.” As many as four entries may be listed on one form. If the matter relates to an estate tax, enter the date of the decedent’s death instead of the year or other period.

**Items 3 and 4, Disclosure of Tax Information.** Form 8821N lists two acts which relate to the appointee. Please check the appropriate boxes. If the taxpayer wishes to authorize an act which is not listed, a concise and specific statement of the additional authorization should be attached.

**Item 5, Signature.** The taxpayer must sign and date the form on the lines provided. If a husband and wife file a joint return which both have signed, either spouse may sign Form 8821N. A person may not, however, authorize another party or themselves to exchange confidential tax information in regard to separate returns filed by the person’s spouse.

If the taxpayer is a partnership, all partners must sign unless one is duly authorized to act in the name of the partnership. Nebraska has adopted the Uniform Partnership Act (Neb. Rev. Stat. § 67-309, R.R.S. 2003), which makes each partner a business agent duly authorized to act for the partnership. This governs partnerships formed in the state of Nebraska. The validity of authorizations made by nonresident partnerships will be determined by the law of the state in which the partnership was formed.

If the taxpayer is a corporation or an association, an officer having authority to bind the entity must sign. The officer must indicate his or her official title on the line provided.