

# **Form 8821-VT INSTRUCTIONS**

This form allows the authorized recipient designated in Section 2 to receive, inspect or discuss with the Vermont Department of Taxes your confidential tax information for the tax type and tax periods listed in Section 3.

This form does not allow the authorized recipient to act on your behalf, to execute waivers, consents, or closing agreements, to bind you to a payment plan, or otherwise to represent you before the Vermont Department of Taxes.

Form 8821-VT, signed by all parties, must be received by the Vermont Department of Taxes within 60 days of the date the taxpayer signed the form.

*Revocation of Authorization* To revoke the authorization to disclose information to the recipient named in Section 2, simply provide a written statement to the Department indicating the tax type(s), tax matter(s) and tax period(s) for which you wish to revoke authorization. If you wish to revoke all authorization, indicate the name of the person who is no longer authorized and instruct the Department to “remove all taxes, years and periods.”

## **Section 1 Taxpayer**

*Individuals* – Enter your name, Social Security or Taxpayer Identification Number, the address where you live, and contact information in the space provided. If authorizing the release of confidential tax information for a jointly filed return, also enter your spouse or civil union partner’s information.

*Corporations, Partnerships and other Business Entities* – Enter the business name, Employer Identification Number, business address and contact information in the space provided.

*Trusts* – Enter the name, title, and address of the trustee; and the name of the trust and the trust’s Federal Identification Number, and contact information in the space provided.

*Estates* – Enter the name, title and address of the decedent’s executor/personal representative, the name and identification numbers of the estate, and contact information in the space provided. Estate identification numbers are the Federal Identification Number and the decedent’s Social Security or Taxpayer Identification number.

## **Section 2 Authorized Recipient**

Enter the name, address and contact information of your authorized recipient in the space provided. Please reference the authorized representative’s name as entered here in any communication with the Vermont Department of Taxes.

## **Section 3 Scope of Authorization**

Enter the tax type, tax form, and tax period you wish to be disclosed to your authorized recipient. If you are a fiscal year filer, use the ending year and month in the YYMMDD format for the tax period. If you have any specific tax issues you want the Vermont Department of Taxes to disclose beyond the tax return information, describe it in Column (d). Examples of specific tax issues are tax lien, balance due on the return, tax liability, and assessment of tax. Some sample entries for Section 3 are:

<b><u>(a) Type of Tax</u></b>	<b><u>(b) Tax Form</u></b>	<b><u>(c) Year(s) or Period(s)</u></b>	<b><u>(d) Specific Tax Issue</u></b>
Income	IN-111	2011 - 2013	Tax lien
Corporate	CO-411	140630	Balance due on the return
Meals and Rooms	MR-441	2nd quarter of 2013	
Sales and Use	SU-451	August 2014	Tax liability

The authorization to disclose tax information must be more specific than “all years,” “all periods,” or “all taxes.”

## **Section 4 Signatures**

*Individuals* – Sign and date the authorization. If authorizing disclosure on a joint return, either spouse or civil union partner may sign the form.

*Corporations* – This form may be signed by an officer having legal authority to bind the corporation, a person designated by the board of directors or other governing body.

*Partnerships* – This form may be signed by any partner who was a partner during any part of the tax period designated in Section 2.

*Trusts and Estates* – This form may be signed by the appointed guardian, executor, or administrator.