DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

P.O. Box 690, Jefferson City, Mo. 65102-0690

In the Matter of:	)	
	)	**Case No. 140219226C**
ANGALINE RYAN	)	
	)	
and	)	
	)	
REGIONAL TITLE INC.	)	

CONSENT ORDER

John M. Huff, Director of the Department of Insurance, Financial Institutions and Professional Registration, takes up the above matter for consideration and disposition. The Consumer Affairs Division, through legal counsel Tamara W. Kopp, Angaline Ryan, and Regional Title Inc. have reached a settlement in this matter and have consented to the issuance of this Consent Order.

1. John M. Huff is the Director of the Missouri Department of Insurance, Financial Institutions and Professional Registration (the "Director" of the "Department"), whose

duties, pursuant to Chapters 374, 375, and 381 RSMo,[1] include the supervision, regulation and discipline of insurance producers and business entity producers.

2. The Department's Consumer Affairs Division ("Division") has the duty of conducting investigations into the acts of insurance producers and business entity producers under the insurance laws of this state and is authorized by the Director to investigate and to recommend enforcement action for violations of the insurance laws of this state.

3. Angaline Ryan ("Ryan") is a Missouri resident with a residential and business address of 112 East Main, West Plains, Missouri 65775. Ryan is licensed as an insurance producer (No. 0177245) and such license is set to expire August 29, 2016.

4. Regional Title Inc. ("Regional") is a title insurance agency licensed as a business entity producer with a business and mailing address of 112 East Main, West Plains, Missouri 65775. Regional's business entity producer license (No. 0003381) is set to expire September 8, 2015. Ryan is Regional's president and designated qualified principal.

5. Between 2007 and 2011, Regional and/or Ryan failed to pay employees' income, Social Security, and Medicare taxes to the Internal Revenue Service. Instead, Ryan used that money for ongoing business expenses.

6. The United States Department of the Treasury, Internal Revenue Service, filed several notices of Federal Tax Liens providing notice to the public that taxes had been assessed against Regional and a demand had been made for payment, but such taxes remained unpaid. The taxes were for Form 940 and Form 941 income, Social Security, and Medicare taxes.

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[1] All statutory references are to the 2013 Supplement to the Revised Statutes of Missouri unless otherwise noted.

7. As of March 24, 2014, Regional owed the Internal Revenue Service $96,051.73 for unpaid taxes and penalties. On April 2, 2014, Ryan, on behalf of Regional, entered into an Installment Agreement with the Internal Revenue Service whereby Regional's bank account would be debited $200 twice a month to satisfy the tax obligation.

8. Ryan and Regional acknowledge and agree that pursuant to § 375.141.1(4) and (8), the Director has grounds to discipline or refuse to renew their respective licenses because by failing to pay taxes and instead using the money for ongoing business expenses, that Ryan and Regional improperly withheld, misappropriated, or converted moneys received in the course of doing insurance business and that thereby Ryan and Regional demonstrated incompetence, untrustworthiness or financial irresponsibility in the conduct of business in this state.

9. Ryan and Regional further acknowledge and agree that pursuant to § 375.141.1(14), should Ryan and Regional fail to comply with the April 2, 2014 Installment, the Director has grounds to discipline or refuse to renew their respective licenses for failing to comply with an administrative or court order directing payment of federal income tax.

10. Ryan and Regional acknowledge and agree that if Regional fails to comply with the April 2, 2014 Installment Agreement, they will be deemed to have failed to satisfy the conditions of this Consent Order and such failure shall be grounds to discipline or refuse to renew their respective licenses. Ryan's and Regional's compliance with the April 2, 2014 Installment Agreement shall be based upon the records of the Internal Revenue Service.

11. Ryan and Regional acknowledge and agree that, by signing this Consent Order, they authorize the Department to obtain from the Internal Revenue Service, records of Ryan's and

Regional's payment history showing compliance or non-compliance with the April 2, 2014 Installment Agreement. Ryan and Regional agree that they intend the signatures below as a release of such records to the Department. Furthermore, Ryan and Regional agree to execute at the request of the Department, an Internal Revenue Service Form 8821, attached to this Consent Order as Exhibit 1, or other such forms as necessary, authorizing the Department to inspect and/or receive confidential tax information concerning Ryan's and Regional's tax obligations and the April 2, 2014 Installment Agreement.

12. Ryan and Regional acknowledge and understand that they have the right to consult counsel at their expense.

13. Ryan and Regional further acknowledge that they have been advised that they may, either at the time the Consent Order is signed by all parties, or within 15 days thereafter, submit the Consent Order to the Administrative Hearing Commission for determination that the facts agreed to by the parties to the Consent Order constitute grounds to discipline Ryan and Regional's respective licenses.

14. Except as provided in paragraph 13, above, Ryan and Regional stipulate and agree to waive any waivable rights that they may have to a hearing before the Administrative Hearing Commission or the Director, and any rights to seek judicial review or other challenge or contest of the terms and conditions of this Consent Order and forever release and hold harmless the Department, the Director and his agents, and the Consumer Affairs Division from all liability and claims arising out of, pertaining to, or relating to this matter.

15. Ryan and Regional acknowledge and understand that this Consent Order is an administrative action and will be reported by the Department to other states. Ryan and

Regional further acknowledge and understand that this administrative action should be disclosed on future applications and renewal applications in this state and in other jurisdictions and that it is their responsibility to comply with the reporting requirements of each state in which they are licensed.

16. Ryan, Regional, and the Division desire to settle the allegations raised by the Division.

17. On or about March 9, 2015, counsel for the Division provided a written description of the specific conduct for which discipline was sought and a citation to the law and rules allegedly violated, together with copies of any documents upon which it based the allegations, and the Division's settlement offer, namely, this Consent Order, in accordance with § 621.045.4(1). Counsel for the Division further advised Ryan and Regional that they had sixty (60) days to review the relevant documents and consider the proposed settlement offer in accordance with § 621.045.4(2).

18. Each signatory to this Consent Order certifies by signing that he or she is fully authorized, in his or her own capacity, or by the named party he or she represents, to accept the terms and provisions of this Consent Order in their entirety, and agrees, in his or her personal or representational capacity, to be bound by the terms of this Consent Order.

Conclusions of Law

19. The allegations raised by the Division, and admitted herein by Ryan and Regional, are grounds to discipline Ryan's and Regional's respective licenses under § 375.141.1(4) and (8).

20. Section 375.141 provides in relevant part as follows:

> The director may suspend, revoke, refuse to issue or refuse to renew an insurance producer license for any one or more of the following causes:
>
> * * *
>
> (4) Improperly withholding, misappropriating or converting any moneys or properties received in the course of doing insurance business;
>
> * * *
>
> (8) Using fraudulent, coercive, or dishonest practices, or demonstrating incompetence, untrustworthiness or financial irresponsibility in the conduct of business in this state or elsewhere;
>
> * * *
>
> (14) Failing to comply with any administrative or court order directing payment of state or federal income tax.

21. The Director is authorized to settle this matter and issue this Consent Order in the public interest pursuant to §§ 374.046, 536.060, and 621.045.

22. The terms set forth in this Consent Order are an appropriate disposition of this matter and entry of this Consent Order is in the public interest.

Order

IT IS ORDERED that:

1. Ryan and Regional shall maintain full compliance with tax obligations as required by the April 2, 2014 Installment Agreement with the Internal Revenue Service.

2. Ryan and Regional shall report to the Consumer Affairs Division within five (5) business days any violation of or failure to comply with the April 2, 2014 Installment Agreement.

3. Ryan shall complete the biennial continuing education requirements for an insurance producer in accordance with § 375.020 within one (1) year of the issuance of this Consent

Order. Ryan shall complete an additional 20 hours of insurance continuing education relating to ethics, beyond the biennial continuing education requirements for an insurance producer. Ryan shall provide proof of completion of the required biennial continuing education and the additional 20 hours continuing education to the Department within one (1) year of the issuance of this Consent Order.

4. Ryan and Regional shall sign and deliver the original Exhibit 1 to the Department contemporaneously with the signed Consent Order.

5. Ryan and Regional shall report to the Consumer Affairs Division within five (5) business days of knowledge that any underwriter contracted with Regional is terminating such contract and provide the Division all documents relating to the termination.

6. Ryan and Regional shall respond to all inquiries from the Department in accordance with 20 CSR 100-4.100(2)(A).

7. If a consumer complaint is communicated directly to Ryan or Regional, Ryan and Regional, through Ryan, shall send the Department a copy of the complaint and a copy of Ryan's and Regional's response(s) to the consumer within five (5) business days of Ryan's or Regional's receipt of the consumer complaint.

8. Ryan and Regional shall report to the Department any violation of or failure to comply with the laws set forth in Chapters 374, 375, and 381, on their part, within five (5) business days of such violation or failure to comply.

9. Ryan and Regional shall report to the Department any violation of or failure to comply with Missouri's taxation laws, Title X, RSMo, or federal taxation laws, on their part, within five (5) business days of such violation or failure to comply.

10. Ryan and Regional shall report to the Consumer Affairs Division any administrative action taken against Ryan or Regional by any other state or federal governmental agency in Missouri or any other jurisdiction within five (5) business days of the final disposition of such administrative action. This reporting obligation includes any modification of Regional's April 2, 2014 Installment Agreement.

11. Ryan and Regional shall report to the Consumer Affairs Division any and all of the following incidents involving Ryan or Regional: arrest, guilty plea, nolo contendere plea, *Alford* Plea, finding of guilt, or conviction concerning a felony or misdemeanor. Ryan and Regional shall report all such incidents to the Consumer Affairs Division within five (5) business days of their occurrence.

12. All of the conditions listed above will expire upon the later of five years from issuance of this Consent Order or Ryan's and Regional's provision of proof of satisfaction of the tax obligation described in the April 2, 2014 Installment Agreement with the Internal Revenue Service.

[Remainder of this page left blank intentionally.]

IT IS FURTHER ORDERED that if Ryan or Regional violate or otherwise fail to comply with the terms and conditions of this Consent Order or Missouri insurance law, the Director may pursue additional legal remedies, as necessary and without limitation, as authorized by Chapters 374, 375, and 381.

SO ORDERED, SIGNED AND OFFICIAL SEAL AFFIXED THIS 1 DAY OF April, 2015.

JOHN M. HUFF
Director, Missouri Department of Insurance, Financial Institutions and Professional Registration

CONSENT AND WAIVER OF HEARING

The undersigned persons understand and acknowledge that Angaline Ryan and Regional Title Inc. may have the right to a hearing, but that Angaline Ryan and Regional Title Inc. have waived the hearing and consented to the issuance of this Consent Order.

_____ 3/25/2015
Angaline Ryan — Date
112 East Main
West Plains, Missouri 65775
Telephone: 417-256-0101

_____ _____
Counsel for Angaline Ryan — Date
Name: _____
Missouri Bar No. _____
Address: _____
_____
Telephone: _____

_____ 3/25/2015
Angaline Ryan on behalf of Regional Title Inc. — Date
112 East Main
West Plains, Missouri 65775
Telephone: 417-256-0101

_____ _____
Counsel for Regional Title Inc. — Date
Name: _____
Missouri Bar No. _____
Address: _____
_____
Telephone: _____

Tamara W Kopp 3-31-15
Tamara W. Kopp — Date
Counsel for Consumer Affairs Division
Missouri Bar No. 59020
Department of Insurance, Financial
Institutions and Professional Registration
301 West High Street, Room 530
Jefferson City, Missouri 65101
Telephone: (573) 522-6115
Facsimile: (573) 751-1165

EXHIBIT
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Form **8821**

(Rev. October 2012)

Department of the Treasury
Internal Revenue Service

Tax Information Autho

▶ Information about Form 8821 and its instructions is at *www.irs.gov/form8821*.
▶ Do not sign this form unless all applicable lines have been completed.
▶ To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

OMB No. 1545-1165
For IRS Use Only
Received by:
Name
Telephone
Function
Date

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address (type or print)	Taxpayer identification number(s)	
Regional Title Inc. 112 E Main West Plains, MO 65775	43-1682642	
	Daytime telephone number 417-293-8144	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address	
Department of Insurance, Financial Institutions and Professional Registration, c/o Kathleen Jolly 301 West High Street, Room 530 Jefferson City, Missouri 65101	CAF No. [NONE] PTIN [N/A] Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, etc.) (see instructions)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
Employment	940, 941, 1120	2007-2011	N/A

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 . . . . . ▶ ☑

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ ☐

Note. Appointees will no longer receive forms, publications and other related materials with the notices.

b If you do not want any copies of notices or communications sent to your appointee, check this box . . . . . ▶ ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . . ▶ ☐

To revoke this tax information authorization, see the instructions.

7 Signature of taxpayer. 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 and tax periods shown on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature — Date 3/25/2015

Print Name — Title (if applicable)

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11596P Form **8821** (Rev. 10-2012)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8821 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8821.*

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript, to request a tax return transcript for the current and three prior tax years that includes most lines of the original return. The transcript will not show payments, penalty assessments, or adjustments made to the originally filed return.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

When To File

Form 8821 must be received by the IRS within 120 days of the date it was signed and dated by the taxpayer.

Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart,* below. Exceptions are listed next.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	855-214-7522
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF 2970 Market St. MS 3-E08.123 Philadelphia, PA 19104	855-772-3156

*These numbers may change without notice. For updates to these fax numbers, go to *www.irs.gov/form8821.*

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use: V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, Suite 225, St. Thomas, V.I. 00802.

Your appointee may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to IRS.gov. Under the *for Tax Pros* tab, go to *Other Tools & Information* and click on *Use e-Services for Tax Pros*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

Taxpayer Identification Number (TIN)

A TIN is used to confirm the identity of a taxpayer and identify the taxpayer's return and return information. It is important that you furnish your correct name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN).

Partnership Items

A Tax Matter Partner is authorized to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of law concerning the tax treatment of partnership items.

Appointee Address Change

If your appointee's address changes, a new Form 8821 is not required. The appointee can provide the IRS with the new information by sending written notification of the new address to the location where the Form 8821 was filed. Your appointee must sign and date the written notice.

Specific Instructions

Line 1. Taxpayer Information

Individual. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a return is a joint return, the appointee(s) identified will only be authorized for you. Your spouse, or former spouse, must submit a separate Form 8821 to designate an appointee.

Corporation, partnership, or association. Enter the name, EIN, and business address.

Employee plan or exempt organization. Enter the name, address, and EIN or SSN of the plan sponsor/plan name, exempt organization or bond issuer. Enter the three-digit plan number when applicable. If you are the plan's trustee and you are authorizing the IRS to disclose the tax information of the plan's trust, see the instructions relating to trust.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name and address of the estate. If the estate does not have an identification number, enter the decedent's SSN or ITIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821. If more than two appointees are listed and you request copies of notices and communications be sent to your new appointees (see line 5), copies of notices and communications will be sent only to the first two appointees.

Note. Because the IRS will send copies of notices and communications to no more than two persons, if you previously filed a Form 2848, Power of Attorney and Declaration of Representative, for the same tax matters and periods and you requested copies of notices and communications be sent to your representative(s) at that time, requesting your new appointee(s) receive copies of notices and communications may stop notices and communications from being sent to your authorized representative(s).

Check the appropriate box to indicate if either the address, telephone number, or fax number is new.

Line 3. Matters

Enter the type of tax, the tax form number, the years or periods, and the specific matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2010" and "Excise, 720" for "2010" (this covers all quarters in 2010). Multiple years or a series of inclusive periods, including quarterly periods, you may list 2008 through (thru or a hyphen) 2010. For example, "2008 thru 2010" or "2nd 2009-3rd 2010." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). Only tax forms directly related to the taxpayer may be listed on line 3. If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

If you appoint someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in the description of matters column. If applicable, enter the tax year(s) for the penalty. Enter "NA" (not applicable) in the tax form number column. You do not have to enter the specific penalty.

Column (d). Enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability. Enter "not applicable" in column (d) if you are not limiting your appointee's authority to inspect and/or receive confidential tax information described in columns (a), (b), and (c).

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

Note. If Form W-2 is listed on line 3, then the appointee may receive information regarding any civil penalties charged that relate to that Form W-2.

A Form 8821 that lists a particular tax return will also entitle the appointee to receive the taxpayer notices regarding any return-related civil penalties and a specific reference to penalties is not required. However, any civil penalty that is not return-related is not covered by the Form 8821 unless it references "civil penalties" or a specific penalty is stated.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons:

(a) requests to disclose information to loan companies or educational institutions,

(b) requests to disclose information to federal or state agency investigators for background checks,

(c) application for EIN, or

(d) claims filed on Form 843, Claim for Refund and Request for Abatement.

If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of any tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart*, earlier. The copy of the tax information authorization must have a current signature of the taxpayer and date under the original signature on line 7. Write "REVOKE" across the top of Form 8821.

If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. In the statement:

(a) indicate that the authority of the appointee is revoked,

(b) list the name and address of each recognized appointee whose authority is revoked,

(c) list the tax matters and tax periods, and

(d) sign and date the statement.

If you are completely revoking the authority of the appointee, state "remove all years/periods" instead of listing the specific tax matters, years, or periods.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

Line 7. Signature of Taxpayer

Individual. You must sign and date the authorization. If a joint return has been filed, your spouse must execute his or her own authorization on a separate Form 8821 to designate an appointee.

Corporation. Generally, Form 8821 can be signed by:

(a) an officer having authority under applicable state law to bind the corporation,

(b) any person designated by the board of directors or other governing body,

(c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and

(d) any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(a)(1)(D)(ii) (bona fide shareholders of record owning 1% or more of the outstanding stock of the corporation).

Partnership. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items*, earlier. If the Form 8821 covers more than one tax year or tax period, the person must have been a member of the partnership for all or part of each tax year or period covered by Form 8821.

Employee plan. If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual's exact title must be entered.

If the trust is the taxpayer, listed on line 1, a trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust has not previously submitted a completed Form 56, Notice Concerning Fiduciary Relationship, identifying the current trustee, the trust must submit a Form 56 to identify the current trustee.

Estate. If there is more than one executor, only one executor having the authority to bind the estate is required to sign. See regulations section 601.503(d).

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 authorizes the IRS to disclose your confidential tax information to the person you appoint. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your appointee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to designate an appointee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you do not provide all the information requested on this form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties.

We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart,* earlier.