PENNYMAC® CORRESPONDENT

Delegated Announcement

Announcement # 26-97 **Date:** August 19, 2026

Fannie Mae IRS Form 8821 Consent Requirements

Effective June 3, 2026, Fannie Mae SEL 2026-06 introduced a policy revision regarding the use of IRS Form 8821 as an alternative to IRS Form 4506-C to obtain IRS tax transcripts.

When an alternative to IRS Form 4506-C is used (e.g., IRS Form 8821), the borrower must sign an authorization permitting the lender to disclose the tax information to Fannie Mae. This policy update is in alignment with the Taxpayer First Act.

Clients must ensure their Taxpayer First Act consent form explicitly authorizes the sharing of tax information with third parties and any actual or potential owners of the mortgage, as well as their service providers, successors and assigns.

Pennymac is aligning with this change. As a reminder, Pennymac issued Announcements 19-66 and 19-70, requiring all loans to include a consent form meeting the requirements of the Taxpayer First Act.

Please contact your Sales Representative with any questions.