

General Disclosure/Representation Authorization Form

Arizona Form 285

Phone Numbers

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax Forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Purpose of Form

A taxpayer may use Form 285 to authorize the department to release confidential information to the taxpayer's Appointee. The department may have to disclose confidential information to fully discuss tax issues with, or respond to tax questions by, the Appointee. A taxpayer may also use Form 285 to grant additional powers to the Appointee, up to and including a power of attorney. For more information or guidance for completing this form, see General Tax Procedure (GTP) 15-2, *Procedure for Submitting an Authorization for Disclosure of Confidential Information and Powers of Attorney*.

Important Tips -

- Review the instructions and GTP 15-2 before completing the form.
- Inspect the form and verify you have entered all of the required information.
- Retain a copy for your files.

How to File

If an Arizona Department of Revenue (ADOR) employee requests that you submit this form, please send the completed form directly to the address that the employee provides, with attention to the employee.

Otherwise, ADOR offers three convenient options to submit your form.

1. **Email** the completed form to: POA@azdor.gov.
2. **Fax** the completed form to: (602) 716-6008.
3. Mail the original or photocopy of the completed form to:
Arizona Department of Revenue
ATTN: Power of Attorney
PO Box 29086
Phoenix, AZ 85038-9086

Who Can Use Form 285?

Any of the following may file Form 285:

- An individual
- Individuals that file joint returns
- A sole proprietorship
- A corporation
- A group of consolidated or combined corporations
- A partnership
- A limited liability company (LLC)

- An estate
- A trust
- A governmental agency
- Any other organization, association, or group.

NOTE: A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. A fiduciary does not act as a representative and should not file Form 285. If a fiduciary wants to authorize an individual to represent or perform certain acts on behalf of the entity, the fiduciary must file a signed power of attorney naming that person to act in the position of the taxpayer.

Line-by-Line Instructions

Section 1 - Taxpayer Information

Enter the taxpayer's name, current address, and daytime telephone number on the lines provided. If more space is needed, attach an additional page.

Foreign Address -

If the taxpayer has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

For income tax purposes:

- Each individual signing this form must enter his or her Social Security Number (SSN) or Individual Tax Identification Number (ITIN).
- A corporation, partnership, LLC, trust or estate must enter its employer identification number (EIN).

For withholding tax purposes:

An individual, corporation, partnership, LLC, trust, or estate must enter the EIN.

For transaction privilege tax (TPT) purposes:

If the taxpayer has only **one license** that is covered by this Form 285, enter that specific TPT license number.

If the taxpayer has **more than one license number**, include a separate sheet identifying the license number and location for each license **that is covered by this Form 285**.

NOTE: If a taxpayer wants **all of its business locations covered by this Form 285**, include the EIN of the business (or the SSN associated with the business if the business does not have an EIN).

Section 2 - Appointee Information

The Appointee must be an individual. Enter the first and last name and current address of the person the taxpayer is appointing to receive confidential information and/or to act on the taxpayer's behalf. If the Appointee has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Enter the ID number of the individual (Appointee). This may be an SSN, ITIN, Certified Public Accountant (CPA) number, State Bar number, Alternative Preparer Tax ID number or other government issued ID number that is unique to the Appointee (for example: a passport or driver's license number). If the taxpayer wants to name more than one Appointee, please attach an additional sheet that contains the required information for each Appointee.

NOTE: *The number used must be different for each individual Appointee designated. For identification purposes, the Appointee will be required to provide that number when contacting the Department.*

Section 3 - Tax Matters

1. You may use this form for more than one tax type. Please check the box or boxes to specify the tax type covered by this authorization.

Check the box marked "Other" for any of the following taxes and be sure to indicate the tax type in the space under the box.

- Tobacco tax
- Liquor tax
- Bingo tax

2. Specify the tax year(s) or tax period(s).

3. Check the box that properly describes the form of ownership of the Taxpayer. (See GTP 15-2 for guidance).

NOTE: *When you sign this form, you are authorizing the department to release confidential information to the named Appointee. If you would like to grant additional authority to the Appointee, complete Section 4 of this form. If you want to grant a power of attorney, skip Section 4 and complete Section 5.*

Section 4 - Additional Authorization

This section is only required if additional authorization is required.

Items 4a through 4h allow the Taxpayer to grant additional authorization to the Appointee. Please check all boxes that apply. Items 4a through 4f are administrative matters with the department. Any other authorization that involves negotiating legal rights or responsibilities or filing documents on the taxpayer's behalf is also an administrative matter.

In order to represent a Taxpayer in an administrative matter, the Appointee must be an Arizona attorney or must meet the requirements of Rule 31.3(c)(5)(b) of the Arizona Rules of the Supreme Court. The following individuals are authorized pursuant to Rule 31.3(c)(5)(b) to represent taxpayers in administrative matters, authorized by the taxpayer:

1. Any individual, if the total amount in dispute, including tax, penalties, and interest, is less than \$5,000.00.
2. A full-time officer, partner, member or manager of a limited liability company, or employee, if all of the following apply:

- The taxpayer is a legal entity, such as a corporation, a formal partnership, a limited liability company, or a trust.
- Representation of the entity is not the Appointee's primary duty to the legal entity, but secondary or incidental to other duties relating to the management or operation of the legal entity.
- The person is not receiving separate or additional compensation (other than reimbursement for costs) for representation.

If either 1 or 2 do not apply, then only the following individuals can represent a taxpayer when the taxpayer authorizes:

1. An active member of the State Bar of Arizona;
2. An Arizona Certified Public Accountant; or
3. A "Federally Authorized Tax Practitioner" within the meaning of Arizona Revised Statutes (A.R.S.) §42-2069(D)(1). This includes:
 - An enrolled agent authorized to practice before the IRS.
 - An out-of-state attorney or out-of-state certified public accountant, if the person is not currently under suspension or disbarment from practice before the IRS, and if the person has filed with the IRS, a written declaration that he or she is currently qualified as an attorney or a CPA.
 - An individual practicing with a federally authorized tax practitioner and who is subject to the same standards of practice and ethics requirements of that person.

Section 5 - Power of Attorney

By checking the box on line 5, the taxpayer grants the Appointee power of attorney. A power of attorney authorizes the Appointee to perform any and all acts that the taxpayer can perform with regard to the tax matters and tax year(s) or period(s) specified. This includes, but is not limited to, the powers listed in items 4a through 4h. Any limitation to this power of attorney must be specified. The use of a power of attorney must be in accordance with Rule 31 of the Arizona Rules of the Supreme Court. (See Section 4)

Section 6 - Revocation of Earlier Authorization(s)

By checking the box in Section 6, you are revoking all prior authorizations filed with the Arizona Department of Revenue. The revocation will be effective as to all earlier authorizations and Powers of Attorney on file with the Arizona Department of Revenue except those specified on the form in Section 6.

If you wish to revoke *only some* prior authorizations and/or powers of attorney, please check the box in Section 6 and list, in the space provided, those authorizations and powers of attorney that you wish to remain in effect.

Section 7 - Corporations Having Controlled Subsidiaries

If you list names in this section, you must check one of the boxes to indicate if names listed are to be "included in the disclosure authorization" or "excluded in the disclosure authorization".

DO NOT use this section to list multiple Appointees. Instead, use a separate sheet.

The department may disclose confidential information relating to a corporate taxpayer to a designee of the taxpayer who is authorized in writing by the taxpayer.

A principal corporate officer of a parent corporation may execute a written authorization for a controlled subsidiary.

A principal corporate officer of a parent corporation that wants to designate a person to receive confidential information regarding the corporation’s controlled subsidiaries must either:

1. Attach a list of each controlled subsidiary that the parent wants to include in the disclosure authorization (federal Form 851 may be used for this purpose); or
2. Complete Section 7 of Form 285.

Section 8 - Signature of or for Taxpayer
(table continued on next column)

| Taxpayer | Who may sign an authorization |
|--|---|
| Individual - Single | <ul style="list-style-type: none"> • Individual |
| Individual - Joint | <ul style="list-style-type: none"> • Both sign same document for the same representative. • Each signs separate document for two representatives. |
| Sole Proprietorship Business (Federal Form 1040 Schedules C, E, F income) This includes where there is no entity or where entity is disregarded for income tax purposes (e.g. disregarded LLC) | <ul style="list-style-type: none"> • The individual owner of business. |
| Corporations SEE NOTE FOR CORPORATIONS LOCATED AT THE END OF THIS TABLE | <ul style="list-style-type: none"> • A principal corporate officer (chief executive officer, president, secretary, treasurer, vice president of tax, chief financial officer, chief operating officer or chief tax officer or any other corporate officer who has the authority to bind the taxpayer on matters related to state taxes). |
| Partnerships (general or limited partnerships) | <ul style="list-style-type: none"> • Any general partner of the partnership; designee of general partner. |

| | |
|--|--|
| Limited Liability Company (LLC) (if taxation is at the entity level) See <i>Individual</i> if LLC elected to be treated as a disregarded entity or where tax relates to flow through items on individual return | <ul style="list-style-type: none"> • Member in a member-managed LLC • Manager in a manager-managed LLC • Designee of member or manager. |
| Estates | <ul style="list-style-type: none"> • Personal representative • Any heir, next of kin, or beneficiary, only if he has a material interest that will be affected by the confidential information. |
| Trusts | <ul style="list-style-type: none"> • Any trustee • A beneficiary or grantor only if the beneficiary or grantor has a material interest that will be affected by the confidential information. |
| Government Entity | <ul style="list-style-type: none"> • Head of the entity or a member of the governing board of the entity, or any employee of the entity who has been delegated the authorization in writing by the head of the entity or the governing board of the entity. |
| Bankruptcy estate/receivership | <ul style="list-style-type: none"> • Refer to court document appointing bankruptcy trustee to ensure disclosure is authorized. |

NOTE FOR CORPORATIONS: *An Officer holding a corporate title other than one of those listed, **should** check the box above the signature line in Section 8 to certify that they are a principal officer of the corporation. For example; a Vice President of Finance or an Assistant Treasurer is not listed and therefore would be required to certify that the officer is a principal officer by checking the box in Section 8.*

For more information, see the department’s General Tax Procedure, GTP 15-2, *Procedure for Submitting an Authorization for Disclosure of Confidential Information and Powers of Attorney.*

Section 9 - Declaration of Appointee

If the Appointee has been given authority under any of Section 4a through 4h or Section 5 or is otherwise authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court, the Appointee must sign and date this declaration and enter a designation from 9a through 9e. The persons who are authorized to practice law before the Department of Revenue include active Arizona attorneys and those authorized under Rule 31.3(c)(5)(b) of the Arizona

Rules of the Supreme Court. An Appointee indicating authorization under 9d who is engaged in practice with a federally authorized tax practitioner, must provide the name of the practitioner with whom he or she works and that person's CAF number in the place provided.