

# Centrally Valued Property Disclosure/Representation Authorization Form Instructions

Arizona Form  
285P

## PURPOSE OF FORM

Form 285P enables a taxpayer to designate a person ("Appointee") to whom the Arizona Department of Revenue can release confidential information concerning the taxpayer's Centrally Valued Property, if the release of such information is not otherwise authorized by A.R.S. § 42-2003. The disclosure of such confidential information may be necessary to fully discuss issues with, or respond to questions by, such Appointee. The form can also grant the Appointee a Power of Attorney.

## FILING INSTRUCTIONS

Mail Form 285P to:

Arizona Department of Revenue  
Property Tax Division  
Centrally Valued Property Unit  
1600 W. Monroe  
Phoenix, AZ 85007

## SPECIFIC INSTRUCTIONS

### Section 1- Taxpayer Information

Enter taxpayer's name address and daytime telephone number on the lines provided. Taxpayer may attach a supplemental page to the form if Section 1 does not provide sufficient space for the required information. The taxpayer must provide the Centrally Valued Property Taxpayer identification number and the Employer Identification number (EIN).

### Section 2- Appointee Information

Enter the name of the person you are appointing to be authorized to receive taxpayer's confidential information and/or represent taxpayer. The Appointee must be an individual. Appointee's Social Security number, CPA number, State Bar number, Alternative Preparer Tax Identification number, Property Tax Agent Registration number, or other identification number that is unique to the Appointee must be provided.

### Section 3 - Release of Confidential Information

Please specify the tax year for which Appointee is authorized to receive taxpayer's confidential information and/or represent taxpayer with respect to Centrally Valued Property. Only one year may be specified.

**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 a limited power of attorney to the Appointee, complete section 4 of this form. If you want to grant a full power of attorney, skip section 4 and complete section 5.**

### Section 4 - Limited Power of Attorney

Items 4a through 4e allow the taxpayer to grant additional authorization to the Appointee. Please check all boxes that apply.

The items specified in Items 4a through 4d 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 taxpayer in an administrative matter, in addition to receiving a power of attorney, the Appointee must be an Arizona attorney or must meet the requirements of Rule 31(d) of the Arizona Rules of the Supreme Court. The following individuals are authorized pursuant to Rule 31(d) to represent taxpayers in administrative matters if the taxpayer authorizes.

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 above do not apply, then only the following individuals can represent a taxpayer when they have been given a Power of Attorney:

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). Such person includes:
  - An enrolled agent authorized to practice before the Internal Revenue Service.
  - An out-of-state attorney or out-of-state certified public accountant, if such person is not currently under suspension or disbarment from practice before the IRS and 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 such person.
- A Property Tax Agent, as defined in A.R.S. § 32-3651, who is registered with the Arizona State Board of Appraisal pursuant to A.R.S. § 32-3652, may practice as authorized pursuant to A.R.S. § 42-16001.

**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 Centrally Valued Property for the tax year specified. This includes, but is not limited to, the powers listed in items 4a through 4e. The use of a power of attorney must be in accordance with Rule 31 of the Rules of the Arizona Supreme Court (see Section 4).

**Section 6 - Revocation of Earlier Authorizations**

This authorization automatically revokes all earlier Centrally Valued Property authorizations on file with the Department of Revenue for the same year covered by this authorization.

**Section 7 - Corporations Having Controlled Subsidiaries**

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 Centrally Valued Property of the corporation's controlled subsidiaries must do one of the following.

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

**Section 8 - Signature**

Type of Entity	Who must sign
Individuals Sole Proprietorships	The individual/sole proprietor must sign.
Corporations	A principal corporate officer within the meaning of A.R.S. § 42-2003(A)(2) or any person designated by a principal corporate officer or any person designated in a resolution by the corporate board of directors or other similar governing body must sign.
Partnerships & Limited Partnerships	A partner having authority to act in the name of the partnership must sign.
Trusts	A Trustee must sign.
Estates	An Executor/Executrix or the personal representative of the estate must sign.
Limited Liability Companies	A member having authority to act in the name of the company must sign.
Governmental Agencies	An officer having authority to act on behalf of the governmental agency must sign.

**Section 9 - Declaration of Appointee**

If an Appointee has been given authority under Section 4 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 9(a) through (e). The persons who are authorized to practice law before the Department of Revenue include active Arizona attorneys and those authorized under Rule 31(d) of the Arizona Rules of the Supreme Court. An Appointee indicating authorization under 9(d) 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.