



PMC Community Connection Workshop

Meeting Minutes

Location: WebEx

Date: September 26, 2019 – Rescheduled from September 25, 2019

Time: Noon – 1:00 p.m.

Attendees: **ADOR Attendees:**

Megan Hawker & Stephanie Michael – Education and Compliance – Outreach District

Maria Leyva & Stephanie Jones – Taxpayer Services

Agenda Items

1. GovDelivery
 - a. To stay up to date on the Department’s news, events, and notices – subscribe to our GovDelivery service. You can input your email address or phone number and select which type of notifications you wish to receive. If you select, TPT, you will be notified when there is a change or update that impacts the property management company community.
 - b. If you no longer wish to receive these notifications, you may opt out and still access the information from the top portion of the AZDOR.gov website under the “News, Events & Notices” section.
2. Live Chat
 - a. ADOR has introduced a live chat feature to its AZTaxes.gov and AZDOR.gov website. The live chat feature offers another option for taxpayers seeing information about state taxes, the transaction privilege tax program or answers to a variety of questions.
 - b. The chat feature will provide customers with answers to general questions and offers navigational assistance.
 - c. Allows taxpayers to interact with department representatives in real-time! Currently available Monday-Friday 8:00am – 5:00pm.
3. Follow Us on Social Media
 - a. Twitter – twitter.com/AZDORmedia
 - b. Facebook – www.facebook.com/azdor.gov
 - c. LinkedIn - <https://www.linkedin.com/company/arizona-department-of-revenue/>
4. 285PMC Form
 - a. This form is for PMCs only. Use this form only if:
 - i. You own residential rental property in Arizona, and



- ii. You hired a property management company (PMC) to file your transaction privilege and use tax (TPT) returns for your rental property, and
 - iii. You wish to authorize an employee of that PMC to:
 - 1. Communicate with the ADOR on your behalf regarding the TPT on your rental property, AND/OR
 - 2. Manage your TPT license, file tax returns, pay taxes online and if needed, assign delegates and file penalty abatement requests.
 - iv. An important point to note, MOUs are no longer part of the PMC license application. That requirement has been replaced with the development of the 285PMC.
- b. Form explanation by section:
- i. Section 1 is the Property Owner (Taxpayer) information.
 - 1. Taxpayer name must match exactly what is listed on the TPT License. If there is more than one owner, go ahead and list both.
 - 2. Enter the mailing address that is associated with the license. If the mailing address was listed as the PMC address when the application was applied for, go ahead and list the PMC address. This must match the mailing address on the license.
 - 3. Enter the qualifying identification numbers:
 - a. SSN or ITIN for the owner(s)
 - b. EIN if the owner is a business
 - c. AZ TPT license number
 - d. Daytime phone number
 - 4. Select the type of ownership
 - a. Individual (Sole Prop)
 - b. Partnership
 - c. LLC
 - d. LLP
 - e. Corporation
 - f. Corporation
 - g. Trust
 - h. Estate
 - ii. Section 2 is the PMC information. *****Remember, an appointee is a person, not a company.*****
 - 1. Enter the name of the PMC.
 - 2. Enter the name of the appointee that is employed by the named PMC.
 - 3. Enter the PMC address.
 - 4. Enter the ADOR PMC license number.
 - 5. Select an identifier for the appointee. This does not have to be a social security number. It can be any number unique to the appointee and will be used to verify identity when calling in to the Department.
 - 6. Enter the daytime phone number.



7. If the property owner wishes to name more than one appointee, attach a sheet listing the information in sections 2, 3, 4, and 9 for each individual. This does not need to be another 285PMC. This can simply be an additional piece of paper with all required information for each additional appointee.
- iii. Section 3 – Mark this box to authorize disclosure of confidential information. Enter the effective date in the blank field. ****Please note, this authorization will remain in place until revoked or disengaged.****
- iv. Section 4
 1. 4g – Mark this box if the property owner would like to allow the appointee to submit additional 285PMCs on their behalf.
 2. 4h – Mark this box if the property owner would like the PMC to act on their behalf to manage the license, file tax returns, pay taxes, file penalty abatement requests up to \$5,000 and assign delegates in AZTaxes.gov.
- v. Section 8 – Property owner signature. If there is more than one property owner, the form may still be submitted if only one owner signs.
- vi. Section 9 – Signature of the PMC appointee.
- c. Ways to submit:
 - i. Through email at POA@azdor.gov
 - ii. Through fax at (602) 716-6008
 - iii. Through mail to: Taxpayer Information and Assistance

Arizona Department of Revenue

PO Box 29086

Phoenix AZ, 85038-9086

5. Meeting Frequency Change

- a. From here forward, meetings will be scheduled quarterly and can be viewed through the [Taxpayer Education](#) page of our website.

6. Questions:

- So, you don't want the owner's address?
 - We would like whatever mailing address was used when the TPT license was opened.
- What if the owner is out of the country?
 - If the address that was used for the TPT license application was an out-of-country address, that is absolutely fine. Just put that on the 285PMC.
- The owner lives in Canada and does not have a SSN or an EIN.
 - This is fine as well. They may have an ITIN that could be used here.
- What happens if the appointed PMC no longer works for the property management company? How could we change the appointed PMC or remove one that we listed?

- You would simply need to submit a new 285PMC for the employee that will be taking that individual's place. You would then need to submit a normal 285 to revoke the prior authorization for the individual that is no longer with the company.
- Is this a form that the owner needs to sign as well?
 - Yes. The owner must sign this form before we can process it.
- We deal with over 400 owners, we would have to redo a form for each one?
 - No. If you already have a POA in place with your property owners no action is needed. Simply use this form going forward if you are going to represent anyone else and need a power of attorney.
- So, if we started managing a property on Feb 1, 2018 and the owner already has a license, do you still need a 285PMC for this owner?
 - If you did not submit one when you began representing this property owner, then yes, you would need to submit one in order for the Department to disclose confidential information to you in regards to that license.
- So, if any employees change at this time we only deal with future owners?
 - If you have new employees and you would like to have them represent owners you currently manage, you would need to submit a 285PMC in order for us to speak with them about confidential information.
- Is a digitally signed 285PMC (i.e. DocuSign) acceptable?
 - No, at this time we still require wet signatures on all POA forms. You may fill it out, print and sign then scan and send it. We cannot accept Adobe Sign or DocuSign or anything of that nature at this point in time.
- What is the email address?
 - POA@azdor.gov.
- Did you say LLCs need to select the "Corporations" box?
 - If an officer of the LLC is signing the form, then yes, mark the box and sign the form.
- If we have 3 people working on TPT and only 1 name on POA do we need a new form filled?
 - If you only have a POA on file for the one person but the other two individuals will need to speak with us at any point, then yes, you need a POA for the other two individuals.
- Once we send this form over, how do we connect the licenses to our master log in?
 - This form is not related to AZTaxes.gov. That is for filing and paying purposes. This form allows us to disclose confidential information to you. If you need assistance with linking licenses to your AZTaxes.gov profile, contact our PMC group at (602)716-RENT or PMCCdata@azdor.gov.
- If we are working with an owner who purchases property in their own name (John Smith) and then six months later they create an LLC and transfer ownership, does this trigger a new 285PMC?
 - Yes, because at that point, you would need to relicense so the old POA form is no longer valid.



- So if our Property Management Contract with the owner gives us power of attorney to handle all matters, that is not enough. We have to submit this form to you with their signature?
 - The contract is between you and the owner. The 285PMC is the owner granting you access to speak on confidential tax matters with the Department. Yes, you would still need to submit the 285PMC. We also do not ask you for a copy of your contract.
- Did you say we can list multiple names on the PMC appointee line of the single form? The end of section 2 states a separate sheet is required for each individual. I just want to confirm I am understanding correctly.
 - The property owner may list additional appointees on an additional piece of paper as long as all required information is listed with each appointee.
- Is there a way online (AZTaxes.gov) for us to see these forms? (For example, we send in a new 285PMC and want to know if it is received.)
 - No. The POA forms are not linked to the AZTaxes accounts. However, if an incomplete or invalid form is received by the department, you will be notified of the error. If you are not notified, then you may call in and ensure it was processed.
- Just so I understand, the 285PMC is NOT connected to the TPT license. For example, an owner has an LLC and owns 3 properties (one in Scottsdale, one in Gilbert and one in Chandler.) This will require 3 TPT licenses but only one 285PMC form. Correct?
 - If all three properties are owned by the same LLC and will all have the same PMC, only one license is needed for all properties. Then you would only need one 285PMC to cover all properties. If each property is license independently, you would need a 285PMC for each property.
- Does the PMC form have to accompany the application for a license?
 - No. It does not have to accompany it however, we do suggest to send them at the same time so you won't have to follow up and send an additional document later down the line.
- Does the MOU still have to accompany the application?
 - No, the MOU is no longer used.
- Off topic, I have always walked in new license application to the DOR office to get a license and pay for it. Is there a way for PMCs to do this online?
 - Licenses can be obtained through AZTaxes.gov. You may also complete the JT1 and mail it, along with payment, into the department.
- When ADOR is checking who the official owner is, are you using the Maricopa County Assessor's website as the authoritative source?
 - If there is a question as to ownership if a property, yes, we use the county assessor websites.
- What is the JT1 form?
 - The JT-1 is the actual license application.
- Are the associates on the chat feature trained for PMC questions?
 - Yes, the associates answering your questions are individuals from the PMC team.