2021 Withholding Tax
Payroll Service Company Authorization

For information or help, call one of these numbers:
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.

Withholding Tax Procedures and Rulings
These instructions may refer to the department’s withholding tax
procedures and rulings for more information. To view or print these,
go to our website and click on Reports & Legal Research then click
on Legal Research and select a Document Type and Category from
the drop down menus.

Publications
To view or print the department’s publications, go to our website and
click on Reports and Legal Research. Then click on Publications.

General Instructions

Purpose of Form
A taxpayer may use Form 821-PSC to authorize any individual,
corporation, firm, organization, or partnership to sign returns, file
returns, make payments, inspect and receive confidential Arizona
withholding tax information beginning with the withholding tax
period listed on the form until either four years after the authorization
is received by the department, or the authorization is revoked,
whichever occurs first.

If a taxpayer wants an individual to inspect or receive information for
tax types other than withholding, or to perform other acts on the
taxpayer’s behalf, the taxpayer may not use Form 821-PSC. The
taxpayer must use Arizona Form 285, General
Disclosure/Representation Authorization Form, or other power of attorney. Only an individual may be designated as a representative under
a General Disclosure/Representation Authorization Form.

Filing Instructions
If an Arizona Department of Revenue employee requests that you
submit this form, please submit the completed form to that employee
at the address provided by that employee.
Otherwise, the department offers three options to submit this form:
• Email the completed form to: POA@azdor.gov
• Fax the completed form to: (602) 716-6088
• Mail the original or copy of the completed form to:
  Arizona Department of Revenue
  ATTENTION: Power of Attorney
  PO Box 29086
  Phoenix, AZ 85038-9086

Specific Instructions

Section 1 - Taxpayer Information
Individuals/Sole Proprietors - enter your business name, address,
and your Taxpayer Identification Number (TIN).
Corporations, partnerships, or associations - enter the name,
business address, and the Employer Identification Number (EIN) of
the business.
Trusts - enter the name, title, and address of the trustee, as well as the
EIN of the trust.
Estates - enter the name, title, and address of the decedent’s
executor/personal representative as well as the EIN of the estate.

Section 2 - Appointee Information
Enter your appointee information. For an appointee ID, please
provide the appointee’s Social Security Number, CPA number, State
Bar number, Preparer Tax Identification Number, EIN, or other ID
number.

Section 3 - State Authorization
The appointee is authorized to sign returns, file returns, make
payments, inspect and receive confidential Arizona withholding tax
information beginning with the withholding tax period listed on the
form for either four years after the authorization is received by the
department, or the authorization is revoked, whichever occurs first.
Enter the period for which the authorization begins. If you do not
want to authorize all of these acts, use another form, such as Arizona
Form 821.

Section 4 - Retention/Revocation of Authorization
A new authorization will revoke a prior authorization if it is granted
by the taxpayer to another appointee for the same periods covered by
this document.
If there is any existing authorization you do not want to revoke, check
the box on this line, and include a copy of the authorization.
A taxpayer may revoke an authorization without authorizing a new
appointee by filing a statement of revocation with the department.
The statement of revocation must indicate that the authority of the
previous authorization is revoked and must be signed by the taxpayer.
Also, the name and address of each appointee whose authority is
revoked must be listed (or a copy of the authorization to be revoked
must be included and marked “revoked”).

The filing of a Form 821-PSC will not revoke any Arizona Form
285, or other power of attorney that is in effect.

Section 6 - Signature of or for Taxpayer

<table>
<thead>
<tr>
<th>Type of Entity</th>
<th>Who must sign</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individuals/Sole Proprietors</td>
<td>The individual/sole proprietor must sign.</td>
</tr>
<tr>
<td>Corporations</td>
<td>A principal corporate officer within the meaning of Arizona Revised Statutes § 42-2003(A)(2) or a person designated by a principal corporate officer must sign.</td>
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<tr>
<td>Partnerships &amp; Ltd. Partnerships</td>
<td>A partner having authority to act in the name of the partnership must sign.</td>
</tr>
<tr>
<td>Trusts</td>
<td>A trustee must sign.</td>
</tr>
<tr>
<td>Estates</td>
<td>An executor/executrix or the personal representative must sign.</td>
</tr>
<tr>
<td>Limited Liability Companies</td>
<td>A member having authority to act in the name of the company must sign.</td>
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</tbody>
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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 6 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 6.

For more information, see the department’s General Tax Procedure,
GTP 18-1, Procedure for Submitting an Authorization for Disclosure
of Confidential Information and Powers of Attorney.