

IMPORTANT: Please read the instructions before completing this form.

Part A Petitioner Information

Name		EIN or License Number
Mailing Address		
City	State	ZIP Code
Phone Number	Audit/Refund Period	

Part B Basis for Appeal

Please identify the facts material to this matter:

Please identify the legal issues relevant to this matter:

Please identify any documents relevant to this matter that have not been submitted to the Department:

Include additional pages as needed.

Part C Bypass Conference Scheduling

The Bypass Conference will be scheduled within 45 days after this form is received. Please identify any days during that time period that you would not be available:

I hereby request a Bypass Conference with the Arizona Department of Revenue pursuant to A.R.S. § 42-1251.

→ SIGNATURE OF PETITIONER OR AUTHORIZED AGENT	TITLE
NAME OF PETITIONER OR AUTHORIZED AGENT	DATE

You may send the completed form electronically by clicking "Submit" or emailing the completed form to bypassrequest@azdor.gov.

PURPOSE

Pursuant to Arizona Revised Statutes (A.R.S.) § 42-1251(B), except in the case of individual income taxes, if you have an appeal pending under A.R.S. § 42-1251(A), you may bypass the hearing process before the Office of Administrative Hearings or the Arizona Department of Revenue's ("Department") Hearing Office and file an appeal directly with the Arizona Board of Tax Appeals or the Arizona Tax Court. To bypass the administrative hearing process, you must request a Bypass Conference with the Department. The Bypass Conference will be conducted by a Designated Appeals Officer and will take place at the Arizona Department of Revenue, 1600 W. Monroe, Phoenix, AZ 85007. If you would prefer to attend the Bypass Conference telephonically, you may inform the Designated Appeals Officer prior to the Bypass Conference date. Requests for a Bypass Conference must be submitted on this form.

GENERAL INSTRUCTIONS

Complete this form with information regarding the pending appeal. For immediate submission to the Department, the completed form may be submitted electronically by clicking the "submit" button or may be emailed to bypassrequest@azdor.gov. If you are unable to submit electronically, the completed form may also be mailed or hand-delivered to the Department at:

**Arizona Department of Revenue
Mail Code 1300
1600 W. Monroe
Phoenix, AZ 85007**

SPECIFIC INSTRUCTIONS

PART A: Petitioner Information

Enter the requested information for the person or entity appealing the Department's decision. Include the audit or refund period at issue in the appeal.

PART B: Basis for Appeal

Enter the material facts and legal issues relevant to the appeal and identify any documents which may assist in resolving the appeal.

PART C: Bypass Conference Scheduling

List any dates you would be unavailable to attend the Bypass Conference. The Bypass Conference will be scheduled within forty-five (45) days after this form is received by the Department.

SCHEDULING

The Department's Designated Appeals Officer will contact you with information regarding the date and time of the conference. The conference will be scheduled within forty-five (45) days from the date the Department receives your request.

INFORMATION AND ASSISTANCE

For additional information or assistance please call (602) 716-6803 or email your question to bypassrequest@azdor.gov.