

# ARIZONA DEPARTMENT OF REVENUE

## Property Tax Division - Centrally Valued Property Unit

1600 West Monroe, Division Code 13, Phoenix, Arizona 85007  
Telephone (602) 716-6179 or (602)-716-6290 Fax (602) 542-4425  
Email address: Fdudley@AZDOR.gov or Scasey@AZDOR.gov



TAX YEAR 2022

## ELECTRIC DISTRIBUTION COOPERATIVES

### ARIZONA PROPERTY TAX FORM

FILING DUE DATE: APRIL 1, 2021

CVP Tax ID: \_\_\_\_\_

Company Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Email Address: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

#### Checklist of the required documents to accompany this return when filing:

- This 82052 Form (All 11 tabs)
- Original Cost Excel Report with Columns **H & I** Updated (Old PS-1220-1)
- Land Report with necessary revisions (If applicable) (Old PS-1220-12)
- PDF or scanned copy of signed Verification Page
- Financial documents available at time of filing (If necessary, send financials at a later date)

#### OFFICIAL MAILING ADDRESS

(Please indicate name and/or address correction.)

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022  
PROPRIETARY INFORMATION

Company Name: \_\_\_\_\_

**Refer all correspondence to:**

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City, State Zip Code: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Name of Statutory Agent in Arizona: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No. \_\_\_\_\_

Type of Company: \_\_\_\_\_

**Type of Ownership:**

Corporation:  Organization Year: \_\_\_\_\_

Partnership:  Organization State: \_\_\_\_\_

Individual:  Year Arizona Operations Commenced: \_\_\_\_\_

Other Specify: \_\_\_\_\_

Do you report regularly to the Arizona Corporation Commission?

Yes  No

If yes, indicate the name of the report: \_\_\_\_\_

Arizona Manager: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022

PROPRIETARY INFORMATION

Corporate Officers: (At Least One Name and Email Is Required) Mailing Address (If Different Than Above)

President:	_____	_____
Email Address:	_____	

Vice President:	_____	_____
Email Address:	_____	

Secretary:	_____	_____
Email Address:	_____	

Treasurer:	_____	_____
Email Address:	_____	

Chief Financial Officer	_____	_____
Email Address:	_____	

Other Authorized Corporate Officer (Include Title):	_____	_____
Email Address:	_____	

Chief Executive Officer:	_____	_____
Email Address:	_____	

Managing Member:	_____	_____
Email Address:	_____	

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022

PEAK DEMAND / CAPACITY DATA

As of Year End December 31, 2020

Company Name: \_\_\_\_\_

CVP Tax ID: \_\_\_\_\_

PEAK DEMAND

	Monthly Peak Demand (KVA)				
	2020	2019	2018	2017	2016
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
<b>Total</b>					
<b>Average</b>					
Gross Capacity (KVA)*					

Note: \*KVA is kilo voltage amperage.

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022

PEAK DEMAND / CAPACITY DATA

As of Year End December 31, 2020

Company Name: \_\_\_\_\_

CVP Tax ID: \_\_\_\_\_

GROSS TRANSFORMER KVA CAPACITY OF SUBSTATIONS

Substation	Kilo Voltage Capacity	Gross Transformer KVA Capacity (Air Only)	Year Installed	Total Gross Capacity (KVA)

**ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022**

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
CVP Tax ID

**BALANCE SHEET DATA**  
As of Year End December 31, 2020

Line #	Account Name	System	Arizona
1.	Total Plant in Service (PIS) Do not include Contribution in Aid of Construction (CIAC) (See instructions, page 3.)		
2.	<b>PIS</b> Accum Provisions for Depreciation and Amortization		
3.	Environmental Protection Facilities (EPF) included in line 1		
4.	EPF Accumulated Depreciation & Amortization included in line 2		
5.	PIS: Fee Land included in line 1		
6.	PIS: Land Rights included in line 1		
7.	PIS: Land Rights Accumulated Provision for Amortization, included in line 2		
8.	PIS: Licensed Transportation Equipment included in line 1		
9.	PIS: Licensed Transportation Equipment Accumulated Provision for Depreciation & Amortization included in line 2		
10.	PIS: Renewable Energy Equipment included in line 1		
11.	PIS: Renewable Energy Equipment Accumulated Provision for Depreciation & Amortization included in line 2		
12.	Fuel Stock		
13.	Materials and Supplies		
14.	Construction Work in Progress (CWIP)		
15.	CWIP: Fee Land included in line 14		
16.	CWIP: Land Rights included in line 14		
17.	CWIP: Licensed Transportation Equipment included in line 14		
18.	Long Term Debt		////////////////////
19.	Margins and Equities		////////////////////

What is the patronage capital credit rotation cycle (in number of years)?

Date adopted by resolution: \_\_\_\_\_

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022

Company Name

CVP Tax ID

OTHER FINANCIAL DATA  
As of Year End December 31, 2020

Line #	Account Name	System	Arizona
20.	Annual kWh Sold		
21.	Annual kWh Own Use		
22.	Cost of kWh Purchased		////////////////////
23.	kWh Purchased		////////////////////
24.	Interest on Long Term Debt		////////////////////
25.	Depreciation Expense - PIS		////////////////////
26.	Non-Capitalized Annual Lease Payments		////////////////////

27. **Contracts to purchase load of 20 megawatts or more per month:**

- a) Contractor / Contractee
- b) Date of contract
- c) Termination of contract
- d) Annual total load contracted for (MW)
- e) Annual kWh sold and / or paid
- f) Annual revenue from kWh sold
- g) Annual cost of kWh sold
- h) Annual net margin


BY SIGNING THE VERIFICATION PAGE, THE TAXPAYER WAIVES ALL CONFIDENTIALITY REQUIREMENTS OF A.R.S. §§42-2001 THROUGH 42-2004 WITH RESPECT TO THIS PAGE AND CONSENTS TO THE DISCLOSURE OF THE CONTENTS OF THIS PAGE TO COUNTY ASSESSOR PERSONNEL BY THE ARIZONA DEPARTMENT OF REVENUE.

**ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022**

**NON-CAPITALIZED LEASED or RENTED OPERATING PROPERTY ITEMIZED DETAIL**

(Itemize Non-Capitalized Leased or Rented Property)

As of Year End December 31, 2020

Company Name: \_\_\_\_\_ CVP Tax ID: \_\_\_\_\_

Lessor Name Address	(Property Location) Indicate		Description	Lease	Original	Accumulated	Cost Less	Annual Lease
	County	L, B, P*		Term	Cost	Depreciation	Depreciation	Payments
				(a)	(a)	(b)	(c)	(d)
<b><u>Plant in Service (PIS)</u></b>								
<b>Total PIS</b>								
<b><u>Construction Work in Progress (CWIP)</u></b>								
<b>Total CWIP</b>								
<b>Total PIS and CWIP</b>								

\*L = Land, B = Buildings, or P = Personal Property



**ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022**

**Schedule of Non-Capitalized Leased or Rented Operating Property**

(Report all Non-Capitalized Leased Operating Property within the State of Arizona)

As of Year End December 31, 2020

Company Name	CVP Tax ID
--------------	------------

Note: Report the aggregate total cost of land, buildings and structures, and/or personal property for each category.

	Original Cost (a)	Accumulated Depreciation (b)	Cost Less Depreciation (c)	Annual Lease Payments (d)
<b><u>Plant in Service (PIS)</u></b>				
Land:				
Buildings & Structures:				
Personal Property:				
 Total PIS				

<b><u>Construction Work in Progress (CWIP)</u></b>				
Land:				
Buildings & Structures:				
Personal Property:				
 Total CWIP				
 Grand Total				

**ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022**

**RECONCILIATION TO ALLOCATE VALUE TO TAXING JURISDICTIONS**

(Department of Revenue Original Cost report vs. DOR Form 82052)  
As of Year End December 31, 2020

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
CVP Tax ID

**Year Ended  
December 31, 2020**

Original Cost Report Total (excluding CIAC)

(a)

- Total Plant in Service (PIS) (Tab 3, Line 1)
- Add: Non-Capitalized Leased Property (Tab 6, Col. (a))
- Add: CWIP (Tab 3, Line 14)
- Deduct: Fee Land (Tab 3, Line 5)
- Deduct: Land Rights (Tab 3, Line 6)
- Deduct: Licensed Transportation Equipment (Tab 3, Line 8)
- Add: Fuel Stock (Tab 3, Line 12)
- Add: Materials and Supplies (Tab 3, Line 13)
- Add: Adjustments (*provide detail*)
- Deduct: Adjustments (*provide detail*)


\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total Cost of Plant in Service (for FCV allocation) (b)

*Note: (a) and (b) must agree.* (b)  (a)

BY SIGNING THE VERIFICATION PAGE, THE TAXPAYER WAIVES ALL CONFIDENTIALITY REQUIREMENTS OF A.R.S. §§42-2001 THROUGH 42-2004 WITH RESPECT TO THIS PAGE AND CONSENTS TO THE DISCLOSURE OF THE CONTENTS OF THIS PAGE TO COUNTY ASSESSOR PERSONNEL BY THE ARIZONA DEPARTMENT OF REVENUE.

**ARIZONA PROPERTY TAX FORM**  
**ELECTRIC DISTRIBUTION COOPERATIVES**  
**TAX YEAR 2022**  
**NON OPERATING PROPERTY**

(Land, Improvements, & Personal Property located in Arizona not used in the operation of the Cooperative)  
 As of Year End December 31, 2020

Company Name				CVP ID #
County # (a)	Tax Area Code (b)	Assessor's Parcel Number (Book, Map, Parcel) (c)	Property Description (d)	Acres (e)

BY SIGNING THE VERIFICATION PAGE, THE TAXPAYER WAIVES ALL CONFIDENTIALITY REQUIREMENTS OF A.R.S. §§42-2001 THROUGH 42-2004 WITH RESPECT TO THIS PAGE AND CONSENTS TO THE DISCLOSURE OF THE CONTENTS OF THIS PAGE TO COUNTY ASSESSOR PERSONNEL BY THE ARIZONA DEPARTMENT OF REVENUE.

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022

**OPERATING LAND ADDITIONS**

(Not reported in attached Operating Land Value report PS 1220-12)  
As of Year End December 31, 2020

Company Name					CVP ID #
County # (a)	Tax Area Code (b)	Assessor's Parcel Number (Book, Map, Parcel) (c)	Legal Description (d)	Acres (e)	Original Cost (f)

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022

Company Name

CVP Tax ID

STANDARD FACTORS DATA  
As of Year End December 31, 2020

Line #		System	Arizona
1.	MWH Sold to Ultimate Customer		
2.	Ultimate Customer Count		
3.	Net Dollar Invested In Distribution Plant		
4.	Operating and Maintenance Expense		
5.	Distribution Operating and Maintenance Expense		
6.	Miles of Distribution Lines		

STANDARD FACTORS DATA (Arizona Public Service)

Line #		System	Arizona
7.	MWH Sold to Ultimate Customer		
8.	Ultimate Customer Count		
9.	Net Dollar Invested In Distribution Plant		
10.	Operating and Maintenance Expense		
11.	Distribution Operating and Maintenance Expense		
12.	Miles of Distribution Lines		

*Provide detailed information below of the publication, date, and page number(s) of the annual report produced by Federal Energy Regulatory Commission (FERC) for Arizona Public Service*

STANDARD FACTORS DATA (UNS Energy Corporation)

Line #		System	Arizona
13.	MWH Sold to Ultimate Customer		
14.	Ultimate Customer Count		
15.	Net Dollar Invested In Distribution Plant		
16.	Operating and Maintenance Expense		
17.	Distribution Operating and Maintenance Expense		
18.	Miles of Distribution Lines		

*Provide detailed information below of the publication, date, and page number(s) of the annual report produced by Federal Energy Regulatory Commission (FERC) for UNS Energy Corporation*

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2022

VERIFICATION

State of \_\_\_\_\_

County of \_\_\_\_\_

I, \_\_\_\_\_, being duly sworn, upon my oath say that I am  
the \_\_\_\_\_ of the \_\_\_\_\_ and that  
the information contained in this report is complete, true and correct, according to the best of  
my knowledge, information and belief.

Further, the Taxpayer waives its rights to confidentiality under A.R.S. §§ 42-2001 through  
42-2004 with respect to tabs 5, 8, and 9 of this report, and consents to the disclosure of such  
information to County Assessors and their personnel by the Arizona Department of Revenue in  
order to assure that all property is properly assessed and to help protect against double  
assessments.

\_\_\_\_\_  
Signature

Subscribed in my presence and sworn to before me, a Notary Public, in and for said County and  
State, by \_\_\_\_\_ on this the \_\_\_\_\_ day of  
\_\_\_\_\_, a.d. 2021.

My commission expires \_\_\_\_\_, 20 \_\_\_\_\_.

In Witness Whereof, I have hereunto set my seal of office.

\_\_\_\_\_  
Signature

**General Disclosure/Representation Authorization Form**

**You must sign this form on page 2**

<b>1. TAXPAYER INFORMATION: Please print or type.</b>				<i>Enter only those that apply:</i>
Taxpayer Name			Social Security Number or ITIN	
Spouse's Name (if applicable)			Spouse's Social Security Number or ITIN	
Current Address - number and street, rural route		Apartment/Suite No.		Employer Identification Number
City, Town or Post Office	State	ZIP Code	Daytime Phone (with area code)	AZ Transaction Privilege Tax License No.

<b>2. APPOINTEE INFORMATION</b> (Must sign if any checkboxes in Sections 4 or 5 below are selected)				<i>Enter one of the following identification numbers:</i>
Name (must be an individual)			State and State Bar Number	
Current Address - number and street, rural route		Apartment/Suite No.		State and Certified Public Accountant Number
City, Town or Post Office	State	ZIP Code	Internal Revenue Service Enrolled Agent Number	
Daytime Phone (with area code)			Social Security, ITIN, or Other ID No. Type	

**3. TAX MATTERS:** The appointee is authorized to receive confidential information for the tax matters listed below. By signing this form, I authorize the Department to release confidential information of the taxpayer(s) named above to the appointee named above for the tax type and tax year(s)/period(s) specified below. To grant additional powers, please see Section 4. **To grant a Power of Attorney, please skip Section 4 and go to Section 5.**

TAX TYPE	YEAR(S) OR PERIOD(S)	TYPE OF RETURN/OWNERSHIP			
<input type="checkbox"/> Income Tax		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation		
		<input type="checkbox"/> Partnership	<input type="checkbox"/> Fiduciary-Estate/Trust		
<input type="checkbox"/> Transaction Privilege and Use Tax		<input type="checkbox"/> Individual/Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	<input type="checkbox"/> Trust
		<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Estate	
<input type="checkbox"/> Withholding Tax					
<input type="checkbox"/> Other (e.g., Luxury Tax):		Specify type of return(s)/ownership:			

**4. ADDITIONAL AUTHORIZATION:** Items 4a through 4h allow the Taxpayer(s) to grant additional authorization to the Appointee named above. Please check the boxes accordingly. An additional authorization must be in accordance with Arizona Supreme Court Rule 31. See instructions. If any checkboxes in Sections 4 or 5 are selected, the Appointee MUST sign on Page 2, Section 9.

- 4a  Appointee shall have the power to sign a statute of limitations waiver on Taxpayer's behalf.
- 4b  Appointee shall have the power to execute a protest of a deficiency assessment or a denied refund claim or to execute an agreement on Taxpayer's behalf.
- 4c  Appointee shall have the power to request a formal hearing on Taxpayer's behalf.
- 4d  Appointee shall have the power to represent the taxpayer in any administrative tax proceeding.
- 4e  Appointee shall have the power to execute a closing agreement on Taxpayer's behalf.
- 4f  Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In-Compromise.
- 4g  Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document.
- 4h  Other (please specify):

5.  **POWER OF ATTORNEY:** By checking the box on Section 5, the taxpayer grants the above-named appointee a Power of Attorney to perform any and all acts that the taxpayer can perform with regard to the above-mentioned tax matters and tax year(s) or period(s). This Power of Attorney includes, but is not limited to, the powers listed in items 4a through 4h. The use of a Power of Attorney must be in accordance with Arizona Supreme Court Rule 31. Please specify any limitation to the Power of Attorney:

6.  **REVOCAION OF EARLIER AUTHORIZATION(S):** By checking the box in Section 6, I revoke 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 (please specify):

Taxpayer Name (as shown on page 1)	Taxpayer Identification Number
------------------------------------	--------------------------------

7. **CORPORATIONS HAVING CONTROLLED SUBSIDIARIES:** A.R.S. §42-2003(A)(1) provides that confidential information relating to a corporate taxpayer may be disclosed 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 desires to designate a person to receive confidential information regarding the corporation's controlled subsidiaries must either attach a list containing the names of each controlled subsidiary that the parent company wants included in the disclosure authorization (a federal Form 851 may be used for this purpose) or taxpayer may complete the following to include all controlled subsidiaries in the disclosure authorization. In addition, there is space provided to exclude specific controlled subsidiaries from the disclosure authorization.

**Please check one of the following:**

- Include all controlled subsidiaries. A controlled subsidiary, for purposes of A.R.S. §42-2003, is defined as more than 50% ownership or control.
- Include all controlled subsidiaries **except** the subsidiaries named below. The following controlled subsidiaries are **specifically excluded**:

	NAME	EMPLOYER I.D. NO.	TAX YEARS (if <u>not</u> all years)
7a	_____	_____	_____
7b	_____	_____	_____
7c	_____	_____	_____
7d	_____	_____	_____
7e	_____	_____	_____
7f	_____	_____	_____

8. **SIGNATURE OF OR FOR TAXPAYER:** I hereby certify that the Arizona Department of Revenue is authorized to release any and all confidential information concerning the Taxpayer(s). By signing this form, I certify that I have the authority, within the meaning of A.R.S. §42-2003(A), to execute this authorization form on behalf of the Taxpayer(s). I understand that to knowingly prepare or present a document which is fraudulent or false is a Class 5 felony pursuant to A.R.S. §42-1127(B)(2).

- By checking this box and signing below I certify under penalty of perjury that I am an officer of the above mentioned corporation(s) and that I am a principal officer, as defined in A.R.S. §42-2003(A)(2).

→ _____	→ _____
SIGNATURE                                  DATE	SIGNATURE                                  DATE
_____	_____
PRINT NAME	PRINT NAME
_____	_____
TITLE	TITLE

9. **DECLARATION OF APPOINTEE:** Complete if 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.

- Under penalties of perjury, I declare that I am one of the following:
- 9a** A full-time officer, partner, member or manager of a limited liability company, or employee if the individual qualifies under Rule 31(d)(13) of the Arizona Rules of the Supreme Court.
  - 9b** Attorney - an active member of the State Bar of Arizona.
  - 9c** Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona.
  - 9d** Federally Authorized Tax Practitioner within the meaning of A.R.S. §42-2069(D)(1). If Appointee is engaged in practice with a federally authorized tax practitioner, provide the practitioner's name and CAF number below:

_____	_____
PRACTITIONER'S NAME	CAF NUMBER

**9e** Other - This may be any individual, providing the total amount in dispute, including tax, penalties, and interest is less than \$5,000.00.

**If this Declaration of Appointee is not signed and dated, the representation authorization will be returned.**

DESIGNATION Check one box for each Appointee:	JURISDICTION (State)	SIGNATURE	DATE
<input type="checkbox"/> 9a <input type="checkbox"/> 9b <input type="checkbox"/> 9c <input type="checkbox"/> 9d <input type="checkbox"/> 9e			
<input type="checkbox"/> 9a <input type="checkbox"/> 9b <input type="checkbox"/> 9c <input type="checkbox"/> 9d <input type="checkbox"/> 9e			
<input type="checkbox"/> 9a <input type="checkbox"/> 9b <input type="checkbox"/> 9c <input type="checkbox"/> 9d <input type="checkbox"/> 9e			
<input type="checkbox"/> 9a <input type="checkbox"/> 9b <input type="checkbox"/> 9c <input type="checkbox"/> 9d <input type="checkbox"/> 9e			



A valid Form 285 must be on file with the Department which authorizes the Department to release, disclose or discuss confidential information to the taxpayer's contact person. If the contact person or employee is not a corporate officer or manager member of the company, the Department may be prohibited from discussing confidential information with the contact person or employee. Therefore, a valid Form 285 must be on file for every person who will have interactions involving confidential information with the Department. The Form 285 may be used to appoint such Appointee for multiple years. Additionally, the **Form 285** may be used to grant an Appointee a Power of Attorney, if the appointed individual intends to represent the taxpayer before the Department in administrative matters.

**The following are considered designated signatories for the Form 285:** (1) Corporate President; 2) Corporate Vice President; 3) Corporate Chief Executive Officer 4) Corporate Chief Financial Officer; 5) Corporate Principal Secretary; 6) Corporate Principal Treasurer; 7) Other Authorized Corporate Officer; 8) or LLC Manager Member.

If an employee, or anyone to whom all future correspondence is referred to, is completing the Property Tax Form on behalf of the company and is not one of Corporate Officers or LLC Manager Members noted above, please have one of the Corporate Officers or LLC Manager Members complete and sign a Arizona Form 285 (General Disclosure/ Representation Authorization Form) on behalf of the employee(s) if it is expected that the employee(s) may have to receive any future confidential information from the Department or field any future questions or clarify any information reported on the Property Tax Form submitted to the Department.

Finally, a **Form 285P** enables the taxpayer to designate a person or agent ("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. **A separate Form 285P must be completed for each appointed agent and must be filled out on a yearly basis.**

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For a link to the website containing these forms and instructions, go to:

<https://www.azdor.gov/Forms/PowerofAttorneyDisclosure.aspx>

Please Note: If you have previously filed a Form 285 General Disclosure/Representation

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