

ARIZONA DEPARTMENT OF REVENUE

Property Tax Division - Centrally Valued Property Unit

1600 West Monroe, Division Code 13, Phoenix, Arizona 85007

Phone (602) 716-6290 or (602) 716-6179

Fax (602) 542-4425

Email address: Scasey@AZDOR.gov



TAX YEAR 2020

RENEWABLE ENERGY EQUIPMENT

PROPERTY TAX FORM 82054(REE)

FILING DUE DATE: APRIL 1, 2019

CVP Taxpayer ID: _____

Company Name: _____

Contact: _____

Email: _____

Address: _____

City, State, Zip Code: _____

OFFICIAL MAILING ADDRESS

(Please indicate name and/or address correction.)

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

- This 82054(REE) Form (All 13 tabs)
- Original Cost Excel Report **with Columns H & I Updated** (PS-1220-1)
- Land Report with necessary revisions (If applicable) (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)

ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020

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ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020

PROPRIETARY INFORMATION

Company Name: _____

CVP Taxpayer ID: _____

Refer all correspondence to:

Name: _____

Title: _____

Address: _____

City, State, Zip Code: _____

Telephone No.: _____

Fax No.: _____

E-mail Address: _____

Company Information:

Type of Ownership:

Corporation:

Organization Year: _____

Partnership:

Organization State: _____

Other (Specify): _____

Year Arizona Operations Commenced: _____

ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020

PROPRIETARY INFORMATION

Company Name: _____

CVP Taxpayer ID: _____

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 Executive Officer: | _____ | _____ |
| Email Address: | _____ | |

| | | |
|------------------|-------|-------|
| Managing Member: | _____ | _____ |
| Email Address: | _____ | |

| | | |
|--------------------------|-------|-------|
| Chief Financial Officer: | _____ | _____ |
| Email Address: | _____ | |

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

ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020

Company Name

CVP Taxpayer ID

RENEWABLE ENERGY EQUIPMENT PLANT DATA

Year Ending December 31, 2018

Plant Name: _____

Plant Address: _____

| | Block 1 | Block 2 | Block 3 | Block 4 | Block 5 |
|---|---------|---------|---------|---------|---------|
| Date in Operation | | | | | |
| Renewable Energy Source | | | | | |
| Wind Turbine Type | | | | | |
| Solar Panel Type | | | | | |
| Number of Units | | | | | |
| Manufacturer | | | | | |
| Name Plate MW Capacity | | | | | |
| Net Summer MW Demand Capacity | | | | | |
| Total Gross Generation KWh - in reporting year | | | | | |
| Total Hours Connected to Load (Total hours in reporting year) | | | | | |

**ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT**

TAX YEAR 2020

RENEWABLE ENERGY EQUIPMENT LAND DESCRIPTION

(Owned and Operating Leased Land)
All Generation Plants

Company Name _____
CVP Taxpayer ID

Year Ending December 31, 2018

| | Generation Plant Name | County | Assessor Parcel Number | Acres / Size | Owner's Original Cost | Owned or Leased |
|----|-----------------------|--------|------------------------|--------------|-----------------------|-----------------|
| 1 | | | | | | |
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ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
 RENEWABLE ENERGY EQUIPMENT
 TAX YEAR 2020

 Company Name

 CVP Taxpayer ID

REAL PROPERTY IMPROVEMENTS

(In place or under construction as of December 31, 2018)

 Plant Name

Buildings:

| # of Bldgs | Use | Description (Type building, size, height, etc.) |
|------------|-----|---|
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Site Improvements:

| Type | Description (Quantity, size, linear feet, height, etc.) |
|------|---|
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**ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020**

Company Name: _____

CVP Taxpayer ID:

RENEWABLE ENERGY EQUIPMENT COST BY PLANT

| Plant Name: <input type="text"/> | | | | | | |
|--|------------------------|---|--|---|---|---|
| Total Megawatts _____> | | Renewable Energy Source _____> | | | | |
| Net Licensed Transportation Equipment: _____> | | Input Materials and Supplies Cost as of 12/31/2018 _____> | | | | |
| Land Original Cost: _____> | | Input CWIP Cost as of 12/31/2018 (Do not enter CWIP in section below) _____> | | | | |
| Line # | Year Placed in Service | Renewable Energy Equipment (REE) 12/31/2017 (1) | Renewable Energy Equipment (REE) 12/31/2018 (2) | (REE) Retirements Adjustments & Transfers 12/31/2018 (3) | (REE) Tax Credits, Production Tax Credits or Cash Grants In Lieu Of ITC Received (4) | (REE) Total Taxable Original Cost 12/31/2018 (5) |
| 1 | 2018 | ##### | | | | - |
| 2 | 2017 | | | | | - |
| 3 | 2016 | | | | | - |
| 4 | 2015 | | | | | - |
| 5 | 2014 | | | | | - |
| 6 | 2013 | | | | | - |
| 7 | 2012 | | | | | - |
| 8 | 2011 | | | | | - |
| 9 | 2010 | | | | | - |
| 10 | 2009 | | | | | - |
| 11 | 2008 | | | | | - |
| 12 | 2007 | | | | | - |
| 13 | 2006 | | | | | - |
| 14 | 2005 | | | | | - |
| 15 | 2004 | | | | | - |
| 16 | 2003 | | | | | - |
| 17 | 2002 | | | | | - |
| 18 | 2001 | | | | | - |
| 19 | 2000 | | | | | - |
| 20 | 1999 | | | | | - |
| 21 | 1998 | | | | | - |
| 22 | 1997 | | | | | - |
| 23 | 1996 | | | | | - |
| 24 | 1995 | | | | | - |
| 25 | 1994 | | | | | - |
| 26 | 1993 | | | | | - |
| 27 | 1992 | | | | | - |
| 28 | 1991 | | | | | - |
| 29 | 1990 | | | | | - |
| 30 | 1989 | | | | | - |
| 31 | Totals | - | - | - | - | - |

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 DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020**

Company Name: _____

CVP Taxpayer ID: _____

NON-CAPITALIZED LEASED OPERATING PROPERTY

Year Ending December 31, 2018

Plant Name: _____

Fuel Type: _____

*Note: B = Buildings, L = Land, PP = Personal Property (Exclude Licensed Transportation Equipment)

| Lessor's Name & Address | (Property Location) County | Indicate B, L, or PP* | Description | Original Cost | Lease Start Date | Lease Ending Date | Annual Lease Payment |
|-------------------------|----------------------------|-----------------------|-------------|---------------|------------------|-------------------|----------------------|
| | | | | - | | | |
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| Totals | | | | - | | | - |

Attach additional pages as needed.

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 DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020**

Company Name: _____

CVP Taxpayer ID _____

OPERATING LAND ADDITIONS BY PLANT

Acquired January 1 through December 31, 2018

(Report parcels not already included in the attached Operating Land Report, PS 1220-12)

Plant Name: _____

| | County Name | Tax Area Code | Assessor's Parcel Number (Book, Map, Parcel) | Acres | Owner's Original Cost | Legal Description & Current Use |
|----|-------------|---------------|---|-------|-----------------------|---------------------------------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
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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 DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020

Company Name

CVP Taxpayer ID

NON-OPERATING PROPERTIES

Year Ending December 31, 2018

(Land parcels owned or leased by an renewable energy company
not used in renewable energy equipment plant operations.)

| County Name | Tax Area Code | Assessor's Parcel Number (Book, Map, Parcel) | Property Description | Acres |
|-------------|---------------|---|----------------------|-------|
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ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020

Company Name

CVP Taxpayer ID

STATEMENT OF ORIGINAL COST (REE)

Year Ending December 31, 2018

(For use **only by companies** reporting improvement cost **for the first time**)

(Report original cost of all owned and leased operating property within the State of Arizona)

(Include all CWIP cost and Materials & Supplies)

| Line # | County Name | Tax Area Code | Real Improvements | Personal Property | Total Taxable Original Cost |
|--------|-------------|---------------|-------------------|-------------------|-----------------------------|
| 1 | | | | | - |
| 2 | | | | | - |
| 3 | | | | | - |
| 4 | | | | | - |
| 5 | | | | | - |
| 6 | | | | | - |
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**ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT**

TAX YEAR 2020

Company Name

CVP Taxpayer ID

ORIGINAL COST RECONCILIATION

Year Ending December 31, 2018

(Only For Generation Companies Without Transmission & Distribution Property)

Original Cost as per PS 1220-01 vs. DOR Form 82054(REE) Tabs 5 and 6 Cost

(First-time filers - Original Cost as per Tab 9 vs. Original Cost as per Tab 5)

| Line # | | DOR Form 82054 (REE) Tabs 5, 6 & 10 | PS 1220-01 or DOR Form 82054 (REE) Tabs 9 and/or10 |
|--------|--|-------------------------------------|--|
| 1 | Original Cost as per Original Cost Report (From Department). First-time filers refer to DOR Form 82054(REE), Tabs 9 | (a) | |
| 2 | Total Renewable Energy Equipment Original Cost (Tab 5) | - | |
| 3 | Construction Work in Progress-CWIP (Tab 5) | - | |
| 4 | Materials & Supplies (Tab 5) | - | |
| 7 | Non-Capitalized Leased Operating Property Original Cost (Tab 6) | - | |
| 5 | Total REE Generation (Tab 9) | - | |
| 7 | Total Plant Cost | (b) | - |
| | Total Plant Cost reconciliation with Original Cost Report | | - |

ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX FORM
RENEWABLE ENERGY EQUIPMENT
TAX YEAR 2020

Company Name _____

CVP Taxpayer ID _____

ALLOWABLE CREDITS

Year Ending December 31, 2018

| SECTION 1: | Section 1603 Cash Grant In Lieu of Investment Tax Credit | | | | |
|---|---|--|----------------------------------|-----------------|-----------------------------|
| Name Of Entity That Applied For The Grant | Legal Basis For Grant | Year the Grant was applied for | Amount Awarded | Amount Received | Tax Year Grant was received |
| | | | | | |
| SECTION 2: | Federal Investment Tax Credit | | | | |
| Name Of Entity or Person Filing Income Tax Return | Legal Basis for Investment Tax Credit | Total Investment Tax Credit reported on IRS Form 3468 Associated with Renewable Energy Equipment | Credit Reported on IRS Form 3800 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| SECTION 3: | Federal Production Tax Credit | | | | |
| Name Of Entity or Person Filing Income Tax Return | Legal Basis of Renewable Energy Property | Total Production Tax Credit Reported on IRS Form 8835 Associated with Renewable Energy Equipment | Credit Reported on IRS Form 3800 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| SECTION 4: | Arizona Production Tax Credit | | | | |
| Name Of Entity or Person Filing Income Tax Return | Renewable Energy Production Tax Credit Amount Approved | Total Production Tax Credit Filed with Arizona Form 343 Associated with Renewable Energy Equipment | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Total Allowable Credit: \$ -

Please attach applications, forms, award letters and all other document supporting all entries

PROPERTY TAX FORM
ELECTRIC GENERATION COMPANIES
TAX YEAR 2020
Verification

Plant Name _____

State of _____

County of _____

I, _____, being duly sworn, upon my oath say that I am
the _____ of the _____
(Title) (Company Name)

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 7, 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. 2019.

My commission expires _____, 20 _____.

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

Signature

This Form is not fillable. A Fillable Form is Available Online at or Upon Request

→ https://www.azdor.gov/Portals/0/ADOR-forms/TY2016/10900/10952_f.pdf

Click The Dark Blue Shaded Box Above For A Fillable Form

| Arizona Form 285 | | General Disclosure/Representation Authorization Form | |
|---|-----------------------------|---|--|
| You must sign this form on page 2 | | | |
| 1. TAXPAYER INFORMATION: Please print or type. | | <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. | |
| 2. APPOINTEE INFORMATION (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 checked="" type="checkbox"/> Other (e.g., Luxury Tax): CVP Property Tax | TY 2020 - TY 20 | 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 <input type="checkbox"/> Appointee shall have the power to sign a statute of limitations waiver on Taxpayer's behalf. | | | |
| 4b <input type="checkbox"/> 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 <input type="checkbox"/> Appointee shall have the power to request a formal hearing on Taxpayer's behalf. | | | |
| 4d <input type="checkbox"/> Appointee shall have the power to represent the taxpayer in any administrative tax proceeding. | | | |
| 4e <input type="checkbox"/> Appointee shall have the power to execute a closing agreement on Taxpayer's behalf. | | | |
| 4f <input type="checkbox"/> Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In-Compromise. | | | |
| 4g <input type="checkbox"/> Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document. | | | |
| 4h <input type="checkbox"/> Other (please specify): | | | |
| | | | |
| 5. <input type="checkbox"/> 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. <input type="checkbox"/> 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): | | | |
| | | | |

General Disclosure/Representation Authorization Form

You must sign this form on page 2

| | | | | |
|---|-------|---------------------|---|--|
| 1. TAXPAYER INFORMATION: Please print or type. | | | | <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. |

| | | | | |
|---|-------|---------------------|--|---|
| 2. APPOINTEE INFORMATION (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):

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 requesting Authorization and must be filled out on a yearly basis.**

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
