



CONFIDENTIAL

**PROPERTY TAX FORM
TELECOMMUNICATIONS COMPANIES
TAX YEAR 2021**

DUE: APRIL 1, 2020

STATE OF ARIZONA, DEPARTMENT OF REVENUE
Local Jurisdictions District
Centrally Valued Property Unit
1600 West Monroe Division Code 13
Phoenix, Arizona 85007
Phone (602) 716-6303 or (602) 716-6179
Fax (602) 542-4425
Email Address: KMCELHANEY@AZDOR.GOV

OFFICIAL MAILING ADDRESS

(Please indicate corrections of name and/or address.)

DO NOT DETACH ANY PAGES. Return all pages of the completed property tax form.

REFUSAL OR FAILURE TO FILE:

FAILURE TO FILE a completed report **ON OR BEFORE APRIL 1, 2020** or on the extended due date if an extension is granted, shall result in a **PENALTY** in the amount of the lesser of one-half of one percent of the value estimated by the Department or one hundred dollars per day for each day the company fails to file the report. The number of days late will be calculated from the original due date, April 1, 2019. (A.R.S. § 42-14402)

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

- Original Cost Excel Report with Updated Columns Q, R, S, & T (And Applicable worksheets)
- 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)

TELECOMMUNICATIONS COMPANIES INSTRUCTIONS FOR FILING

- A) Please refer all questions concerning this report to the Department of Revenue, Local Jurisdictions District, Centrally Valued Property Unit, at the address on page 1.
- B) **REQUEST FOR EXTENSION:** This tax year 2021 Property Tax Form must be filed by **April 1, 2020** to avoid a penalty (A.R.S. § 42-14402). In order for your report to be considered filed on time, it must include all of the information required by the Department.
- C) Copies of the following reports, as of 12-31-19, are required:
- 1) Your company's and your parent company's Annual Report to Stockholders.
 - 2) Your annual report to the Arizona Corporation Commission and to the Federal Communications Commission.
 - 3) If your company or parent company files an annual report with the Securities and Exchange Commission, a copy of the 10K report is required.
- D) Wherever practicable, accounting information requested or specified in this report shall be based on Generally Accepted Accounting Principles (GAAP).
- E) All dollar amounts are to be rounded to the nearest dollar.

This report is to provide information necessary for consideration in determining the full cash value of your telecommunications property in Arizona for property tax purposes. (A.R.S. §§ 42-14001 through 42-14005 and 42-14401 through 42-14404)

Beginning in tax year 2020, forms will be mailed electronically via secure and encrypted email, unless the taxpayer's email address is unknown or invalid. Taxpayers are encouraged to submit their Property Tax Form via the secure and encrypted email chain initiated from the Department. If the electronic format submission is selected, all pages of the completed Property Tax Form must be returned to the Department. Due to the confidential nature of the information that is reported, please be sure to use the secure and encrypted email chain initiated from the Department. Otherwise, please submit a paper or facsimile copy. If the paper or facsimile format submission is selected, all pages of the completed Property Tax Form must be returned to the Department. The verification page must be signed, dated, and notarized for the report to be accepted by the Department.

TELECOMMUNICATIONS COMPANIES REPORTING INSTRUCTIONS

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On or before April 1, 2020 report the original cost on the following schedules for **Arizona only** as of 12/31/19;

- 1) Schedule A Buildings (Include towers and equipment shelters.
Do not include land cost.)
- 2) Schedule B Cable
- 3) Schedule B Broadband Cable
- 4) Schedule C Telecommunications Equipment (Include cable equipment)
- 5) Schedule C Broadband Equipment
- 6) Schedule D Other Equipment
- 7) Schedule D Broadband Other Equipment

***Note:** Report materials and supplies at the bottom of Schedule A
Do not report Licensed Transportation Equipment in Arizona

A Detailed Asset Report and a copy of the Federal Communications Commission Uniform System of Accounts for Telecommunications Companies is required.

Original Cost means all property, whether owned or leased, including plant, construction work in progress (CWIP), and material and supplies as reported on the company's books and records.

Original cost includes any acquisition adjustments and software.

Original cost by county and tax area code is provided in attached **Original Cost Report**. If you filed in the previous year, please update the information in **Columns C & D** to reflect any changes as of 12/31/19. Tax area codes can be obtained from the county assessor's office in the county where the property is located. If this is your first time filing, please complete pages 25 - 29. If available, check county's web page for assistance.

On the non-capitalized leased operating property schedule, report operating lease information for all real and personal property leases in Arizona.

***Note:** Report non-capitalized leased real property only if 100% of the property is leased.

On the operating land schedule, report all the land parcels owned and used in the operation of the telecommunication company. If you filed in the previous year, please update the information on the **attached Land Report**.

On the non-operating land schedule, report all the land parcels owned but not used in the operation of the telecommunication company.

TELECOMMUNICATIONS COMPANIES
REPORTING INSTRUCTIONS
(Continued)

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Operating refers to property used in the operation of a telecommunications company as defined in A.R.S. Section 42-14401 as of January 1, 2020.

Obsolescence

If the taxpayer believes that the property value should be less than the value determined pursuant to the valuation formula (A.R.S. § 42-14403), the taxpayer must provide the Department with written documentation, based upon standard appraisal methods and techniques, supporting its opinion of the value of the Arizona property.

Qualifying broadband infrastructure

is defined as cable, telecommunications equipment, and other tangible personal property capable of being used for or in connection with the transmission of data at a rate that is at least equal to four megabits per second in at least one direction, including multiplexers, routers, servers, fiber optics, coaxial cable, and equipment supporting the transmission function first placed in service on or after January 1, 2019.

Company Name: _____ Tax ID: _____

Refer all correspondence to:

Name: _____ Title: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone No.: _____ Fax No.: _____

E-mail Address: _____

Name of Arizona Manager: _____

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: _____

Are you regulated by a regulatory agency?

No Yes By which agency? _____

Comments:

REQUEST FOR CORPORATE OFFICERS CONTACT INFORMATION **CONFIDENTIAL**

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:	_____	

Schedule A-Buildings

Company: _____

Taxpayer ID: _____

Year Acquired	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
CWIP				-	100%	-
2019				-	96%	-
2018				-	92%	-
2017				-	88%	-
2016				-	84%	-
2015				-	80%	-
2014				-	76%	-
2013				-	72%	-
2012				-	68%	-
2011				-	64%	-
2010				-	60%	-
2009				-	56%	-
2008				-	52%	-
2007				-	48%	-
2006				-	44%	-
2005				-	40%	-
2004				-	36%	-
2003				-	32%	-
2002				-	28%	-
2001				-	24%	-
2000 & Prior				-	20%	-
Totals	-	-	-	-		-

Materials and Supplies | _____

Index of Cable for use with Schedule "B"

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- "A" Coaxial Cable**
- "B" Coaxial Cable (Excluding Drops)**
- "C" Coaxial Distribution**
- "D" Coaxial Drops**
- "E" Coaxial Trunks**
- "F" Fiber Cable**
- "G" Metallic Cable**
- "H" Metallic Distribution**
- "I" Metallic Distribution (Excluding Drops)**
- "J" Telecom Metallic Drops**
- "K" Metallic Feeder Network**
- "L" Conduit System**
- "M" Poles**
- "N" Coaxial Distribution (Excluding Drops)**
- "O" Fiber Cable & Conduit**

Enter the letter (A-O) that represents the type of cable in the Cable Index column on Schedule "B"

This index is updated every year to reflect changes in the telecommunication industry.

Schedule B-Cable

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Cable Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
CWIP					-	100%	-
					-	100%	-
					-	100%	-
					-	100%	-
					-	100%	-
					-	100%	-
2019					-	93%	-
					-	93%	-
					-	93%	-
					-	93%	-
					-	93%	-
					-	93%	-
2018					-	87%	-
					-	87%	-
					-	87%	-
					-	87%	-
					-	87%	-
					-	87%	-
2017					-	80%	-
					-	80%	-
					-	80%	-
					-	80%	-
					-	80%	-
					-	80%	-
2016					-	73%	-
					-	73%	-
					-	73%	-
					-	73%	-
					-	73%	-
					-	73%	-

Schedule B-Cable

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Cable Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
2015					-	67%	-
					-	67%	-
					-	67%	-
					-	67%	-
					-	67%	-
					-	67%	-
2014					-	60%	-
					-	60%	-
					-	60%	-
					-	60%	-
					-	60%	-
					-	60%	-
2013					-	53%	-
					-	53%	-
					-	53%	-
					-	53%	-
					-	53%	-
					-	53%	-
2012					-	47%	-
					-	47%	-
					-	47%	-
					-	47%	-
					-	47%	-
					-	47%	-
2011					-	40%	-
					-	40%	-
					-	40%	-
					-	40%	-
					-	40%	-
					-	40%	-

Schedule B-Cable

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Cable Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
2010					-	33%	-
					-	33%	-
					-	33%	-
					-	33%	-
					-	33%	-
					-	33%	-
2009					-	27%	-
					-	27%	-
					-	27%	-
					-	27%	-
					-	27%	-
					-	27%	-
2008					-	20%	-
					-	20%	-
					-	20%	-
					-	20%	-
					-	20%	-
					-	20%	-
2007					-	13%	-
					-	13%	-
					-	13%	-
					-	13%	-
					-	13%	-
					-	13%	-
2006					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-

Schedule B-Cable

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Cable Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
2005					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
2004					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
2003					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
2002					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
2001					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-

Schedule B-Cable

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Cable Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
2000					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
1999					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
1998					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
1997					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
1996 & Older					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
Totals		-	-	-	-		-

Schedule B-Broadband Cable

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Cable Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Additional Depreciation	Depreciated Cost 12/31/2019
2019					-	90%	25%	-
					-	90%	25%	-
					-	90%	25%	-
					-	90%	25%	-
					-	90%	25%	-
					-	90%	25%	-
2018					-	80%	41%	-
					-	80%	41%	-
					-	80%	41%	-
					-	80%	41%	-
					-	80%	41%	-
					-	80%	41%	-
2017					-	70%	57%	-
					-	70%	57%	-
					-	70%	57%	-
					-	70%	57%	-
					-	70%	57%	-
					-	70%	57%	-
Totals		-	-	-	-			-

Index of Telecommunication / Cable Equipment for use with Schedule "C"

CONFIDENTIAL

- "A" Analog Circuit**
- "B" Digital Circuit**
- "C" Optical Curcuit**
- "D" PCS Base Station Equipment (All Generations)**
- "E" PCS Base Station Equipment Pre-LTE**
- "F" PCS Base Station Equipment G4 (LTE)**
- "G" Circuit Switching**
- "H" Packet Switching**
- "I" PCS Circuit Switching**
- "J" Switch Software**
- "K" Broadcasting: Broadcasting Equipment**
- "L" Broadcasting: Electronic Equipment**
- "M" CATV Head-End Video Equipment**
- "N" CATV Converters, Set-top-boxes, etc. (Owned by the company)**
- "O" Circuit High Speed Internet Access Equipment**
- "P" Circuit Radio**
- "Q" Circuit Microwave Electronics**
- "R" Circuit PCS Antenna Systems**
- "S" Power Equipment**

**Enter the letter (A-T) that represents the type of equipment
in the Equipment Index column on Schedule "C"**

**This index is updated every year to reflect changes
in the telecommunication industry.**

Schedule C-Equipment

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Equipment Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
CWIP					-	100%	-
					-	100%	-
					-	100%	-
					-	100%	-
					-	100%	-
						-	100%
2019					-	80%	-
					-	80%	-
					-	80%	-
					-	80%	-
					-	80%	-
						-	80%
2018					-	60%	-
					-	60%	-
					-	60%	-
					-	60%	-
					-	60%	-
						-	60%
2017					-	40%	-
					-	40%	-
					-	40%	-
					-	40%	-
					-	40%	-
						-	40%
2016					-	20%	-
					-	20%	-
					-	20%	-
					-	20%	-
					-	20%	-
						-	20%

Schedule C-Equipment

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Equipment Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
2015					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%
2014					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%
2013					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%
2012					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%
2011					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%

Schedule C-Equipment

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Equipment Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
2010					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%
2009					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%
2008					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%
2007					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%
2006					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
						-	10%

Schedule C-Equipment

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Equipment Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
2005					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
2004					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
2003					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
2002					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
2001					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-

Schedule C-Equipment

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Equipment Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Depreciated Cost 12/31/2019
2000					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
1999					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
1998					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
1997					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
1996 & Older					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
					-	10%	-
Totals		-	-	-	-		-

Schedule C-Broadband Equipment

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Equipment Index	Original Cost 12/31/2018	Additions 2019	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Additional Depreciation	Depreciated Cost 12/31/2019
2019					-	80%	25%	-
					-	80%	25%	-
					-	80%	25%	-
					-	80%	25%	-
					-	80%	25%	-
						-	80%	25%
2018					-	60%	41%	-
					-	60%	41%	-
					-	60%	41%	-
					-	60%	41%	-
					-	60%	41%	-
						-	60%	41%
2017					-	40%	57%	-
					-	40%	57%	-
					-	40%	57%	-
					-	40%	57%	-
					-	40%	57%	-
						-	40%	57%
Totals		-	-	-	-			-

Schedule D-Other Equipment (Not reported on Schedules A, B, or C)

CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Original Cost Index	Additions 12/31/2018	Retirements 2019	Original Cost 2019	Depreciation Percent good	Depreciated Cost 12/31/2019
CWIP				-	100%	-
2019				-	86%	-
2018				-	71%	-
2017				-	57%	-
2016				-	43%	-
2015				-	29%	-
2014				-	14%	-
2013 & Prior				-	10%	-
Totals	-	-	-	-		-

Schedule D-Broadband Other Equipment (Not reported on Schedules A, B, or C) CONFIDENTIAL

Company: _____

Taxpayer ID: _____

Year Acquired	Original Cost Index	Additions 12/31/2018	Retirements 2019	Original Cost 12/31/2019	Depreciation Percent good	Additional Depreciation	Depreciated Cost 12/31/2019
2019				-	86%	25%	-
2018				-	72%	41%	-
2017				-	57%	57%	-
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.

INITIAL

**TELECOMMUNICATIONS COMPANIES
SCHEDULE OF NON-CAPITALIZED LEASED OR RENTED OPERATING PROPERTY
(LEASED REAL AND PERSONAL PROPERTY FOR ARIZONA ONLY)**

YEAR ENDED 12-31-19

Company: _____

Taxpayer ID: _____

<u>Lessor (Name & Address)</u>	<u>County</u>	<u>Description</u>	<u>Date Aquired</u>	<u>Original Cost or Annual Rent Payment</u>

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 the following schedules: non-capitalized leased or rented operating property,
operating land and non-operating land 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. 20_____.

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

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 285-P must be completed for each appointed agent requesting Authorization and must be filled out on a yearly basis.