



**PROPERTY TAX FORM  
PRIVATE CAR COMPANIES  
TAX YEAR 2024**

**DUE: April 1, 2023**

STATE OF ARIZONA, DEPARTMENT OF REVENUE  
Local Jurisdictions District  
Centrally Valued Property Unit  
1600 West Monroe Division Code 13  
Phoenix, Arizona 85007

Attn: Debra Artzer email: DARTZER@AZDOR.GOV  
Phone: (602) 716-6174 Fax: (602) 542-4425

**Year Ending December 31, 2022**

**OFFICIAL MAILING ADDRESS**

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

If you are not responsible for reporting private railcars held by you which operate in Arizona,  
please indicate the responsible party below and return as soon as possible.

\_\_\_\_\_

Name

\_\_\_\_\_

Email

\_\_\_\_\_

Address

\_\_\_\_\_

City, State, Zip Code

**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, 2023** 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, 2023. (A.R.S. § 42-14402)

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

- This entire 82059 Railcar Form (All 13 tabs if conducting business in Arizona)
- Information page - (Page 2)
- PDF or scanned copy of signed Verificaiton Page
- All other pages if answering "Yes" to Question 8 on Page 2
- Total Mileage Report of all private rail cars conducting business in Arizona

PRIVATE CAR COMPANIES  
CORPORATE INFORMATION

CONFIDENTIAL

Company: \_\_\_\_\_ Year Ended December 31, 2022

1 (a) Company Contact Information:

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

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

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Telephone: \_\_\_\_\_

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

(b) Name of Statutory Agent in Arizona: \_\_\_\_\_

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

Telephone: \_\_\_\_\_

2 Type of Ownership: \_\_\_\_\_ Corporation \_\_\_\_\_ Partnership \_\_\_\_\_ Individual

Other (specify) \_\_\_\_\_

3 Organization Year: \_\_\_\_\_

4 State: \_\_\_\_\_

5 Corporate Officers (**At least one name and email is required**)

<u>Title</u>	<u>Name</u>	<u>Email</u>
CEO	_____	_____
CFO	_____	_____
President	_____	_____
Vice President	_____	_____
Secretary	_____	_____
Treasurer	_____	_____

6 Reporting marks of cars included in this report: (Attach supplemental sheet if necessary)

<u>Reporting Marks</u>	<u>Company Name</u>
_____	_____
_____	_____
_____	_____

7 Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8 Did your private car(s) travel within or through Arizona during calendar year 2022?

\_\_\_\_\_ Yes \_\_\_\_\_ No

**If you answered "NO" to question #8 above, you do not need to complete the following sections of this report. Complete the certification below and return the report by April 1, 2023.**

**CERTIFICATION**

I hereby certify that, to the best of my knowledge and belief, private car(s) owned and/or operated by this company DID NOT travel within or through Arizona during the year ending December 31, 2022.

Dated This \_\_\_\_\_ Day of \_\_\_\_\_ 20 \_\_\_\_\_

Signature

-

\_\_\_\_\_

Title

-

\_\_\_\_\_

If you answered "YES" to question #8 above, complete the remainder of this report.

**INSTRUCTIONS**

- 1 All private car companies which have incurred mileage in Arizona are subject to a valuation upon which an in lieu tax shall be based. The tax shall be in lieu of all other taxes upon the property and business of the private car company, except the annual license tax and registration fee. (ARS § 42-14301 through 42-14309) The information provided herein will be used to calculate your full cash value for the **2024 tax year**.
  
- 2 **PLEASE USE THE ARIZONA PRIVATE CAR TAXPAYER NUMBER ASSIGNED TO YOUR COMPANY ON ALL CORRESPONDENCE (e.g., 59-XXX).**
  
- 3 This form must be completed and returned by April 1, 2023 or a penalty will be imposed.
  
- 4 Report both Arizona mileage and system mileage for each type of car that travelled in Arizona during calendar year 2022.
  
5. The formula used to calculate your full cash value is as follows: Arizona miles, divided by 130,000, multiply by the average depreciated value per car. Speed studies specific to your company may be submitted for consideration by the department.
  
6. Explain any unusual write-off or transfer of private car costs.
  
- 7 This report is to provide information necessary to determine the full cash value of private cars, which incurred mileage in Arizona during calendar year 2022, for property tax purposes. (ARS § 42-14301 through 42-14309, 42-14001 through 42-14005 & 42-11051 through 42-11053.)
  
8. Return complete report, including this page. **DO NOT DETACH ANY PAGES.**  
The verification page must be signed and notarized for the report to be considered complete.

**DEFINITIONS**

- 1 **In-Service Date:**  
Year car was placed in service by the private car company. This may be different from year acquired.
  
- 2 **Total Cost:**  
**Total cost includes cost of leased equipment (cost to lessor).**  
Capitalized acquisition cost plus betterments/improvements including capitalized interest. Includes original cost plus modifications, and capitalized improvements (in the year in which the improvements were incurred).

2024 Tax Year

PRIVATE CAR COMPANIES  
PRIVATE CAR COSTS\* BY TYPE & YEAR PLACED IN SERVICE  
(As of 12-31-2022)

CONFIDENTIAL

(THIS SHEET IS FOR THE **TANK** CAR TYPE ONLY)

Company Name: \_\_\_\_\_  
Car Type: **Tank** \_\_\_\_\_  
Car Type's Syst \_\_\_\_\_

Arizona Tax ID: 59- \_\_\_\_\_  
Reporting Marks: \_\_\_\_\_  
Car Type's Arizona Mileage: \_\_\_\_\_

\*Include Leased and Owned Equipment

In-Serv Date	Number of Cars	Original Cost	Betterments/Improvements	Total Cost	Percent Good	Full Cash Value
2022					0.9625	
2021					0.925	
2020					0.8875	
2019					0.85	
2018					0.8125	
2017					0.775	
2016					0.7375	
2015					0.7	
2014					0.6625	
2013					0.625	
2012					0.5875	
2011					0.55	
2010					0.5125	
2009					0.475	
2008					0.4375	
2007					0.4	
2006					0.3625	
2005					0.325	
2004					0.2875	
2003 & prior					0.25	
TOTAL						

Average value per Tank car (Total FCV/Number of cars):

2024 Tax Year

PRIVATE CAR COMPANIES  
PRIVATE CAR COSTS\* BY TYPE & YEAR PLACED IN SERVICE  
(As of 12-31-2022)

CONFIDENTIAL

(THIS SHEET IS FOR THE Covered Hopper CAR TYPE ONLY)

Company Name: \_\_\_\_\_  
Car Type: Covered Hopper  
Car Type's System: \_\_\_\_\_

Arizona Tax ID: 59- \_\_\_\_\_  
Reporting Marks: \_\_\_\_\_  
Car Type's Arizona Mileage: \_\_\_\_\_

\*Include Leased and Owned Equipment

In-Serv Date	Number of Cars	Original Cost	Betterments/Improvements	Total Cost	Percent Good	Full Cash Value
2022					0.9625	
2021					0.925	
2020					0.8875	
2019					0.85	
2018					0.8125	
2017					0.775	
2016					0.7375	
2015					0.7	
2014					0.6625	
2013					0.625	
2012					0.5875	
2011					0.55	
2010					0.5125	
2009					0.475	
2008					0.4375	
2007					0.4	
2006					0.3625	
2005					0.325	
2004					0.2875	
2003 & prior					0.25	
TOTAL						

Average value per Covered Hopper car (Total FCV/Number of cars):

2024 Tax Year

PRIVATE CAR COMPANIES  
PRIVATE CAR COSTS\* BY TYPE & YEAR PLACED IN SERVICE  
(As of 12-31-2022)

CONFIDENTIAL

(THIS SHEET IS FOR THE Gondola CAR TYPE ONLY)

Company Name: \_\_\_\_\_  
Car Type: Gondola  
Car Type's Sys: \_\_\_\_\_

Arizona Tax ID: 59- \_\_\_\_\_  
Reporting Marks: \_\_\_\_\_  
Car Type's Arizona Mileage: \_\_\_\_\_

\*Include Leased and Owned Equipment

In-Serv Date	Number of Cars	Original Cost	Betterments/Improvements	Total Cost	Percent Good	Full Cash Value
2022					0.9625	
2021					0.925	
2020					0.8875	
2019					0.85	
2018					0.8125	
2017					0.775	
2016					0.7375	
2015					0.7	
2014					0.6625	
2013					0.625	
2012					0.5875	
2011					0.55	
2010					0.5125	
2009					0.475	
2008					0.4375	
2007					0.4	
2006					0.3625	
2005					0.325	
2004					0.2875	
2003 & prior					0.25	
TOTAL						

Average value per Gondola car (Total FCV/Number of cars):

2024 Tax Year

PRIVATE CAR COMPANIES  
PRIVATE CAR COSTS\* BY TYPE & YEAR PLACED IN SERVICE  
(As of 12-31-2022)

CONFIDENTIAL

(THIS SHEET IS FOR THE Flat CAR TYPE ONLY)

Company Name: \_\_\_\_\_  
Car Type: Flat \_\_\_\_\_  
Car Type's System: \_\_\_\_\_

Arizona Tax ID: 59- \_\_\_\_\_  
Reporting Marks: \_\_\_\_\_  
Car Type's Arizona Mileage: \_\_\_\_\_

\*Include Leased and Owned Equipment

In-Serv Date	Number of Cars	Original Cost	Betterments/Improvements	Total Cost	Percent Good	Full Cash Value
2022					0.9625	
2021					0.925	
2020					0.8875	
2019					0.85	
2018					0.8125	
2017					0.775	
2016					0.7375	
2015					0.7	
2014					0.6625	
2013					0.625	
2012					0.5875	
2011					0.55	
2010					0.5125	
2009					0.475	
2008					0.4375	
2007					0.4	
2006					0.3625	
2005					0.325	
2004					0.2875	
2003 & prior					0.25	
TOTAL						

Average value per Flat car (Total FCV/Number of cars):



2024 Tax Year

PRIVATE CAR COMPANIES  
PRIVATE CAR COSTS\* BY TYPE & YEAR PLACED IN SERVICE  
(As of 12-31-2022)

CONFIDENTIAL

(THIS SHEET IS FOR THE Boxcar CAR TYPE ONLY)

Company Name: \_\_\_\_\_  
Car Type: Boxcar  
Car Type's Sys: \_\_\_\_\_

Arizona Tax ID: 59- \_\_\_\_\_  
Reporting Marks: \_\_\_\_\_  
Car Type's Arizona Mileage: \_\_\_\_\_

\*Include Leased and Owned Equipment

In-Serv Date	Number of Cars	Original Cost	Betterments/ Improvements	Total Cost	Percent Good	Full Cash Value
2022					0.9625	
2021					0.925	
2020					0.8875	
2019					0.85	
2018					0.8125	
2017					0.775	
2016					0.7375	
2015					0.7	
2014					0.6625	
2013					0.625	
2012					0.5875	
2011					0.55	
2010					0.5125	
2009					0.475	
2008					0.4375	
2007					0.4	
2006					0.3625	
2005					0.325	
2004					0.2875	
2003 & prior					0.25	
TOTAL						

Average value per Boxcar car (Total FCV/Number of cars):

2024 Tax Year

PRIVATE CAR COMPANIES  
PRIVATE CAR COSTS\* BY TYPE & YEAR PLACED IN SERVICE  
(As of 12-31-2022)

CONFIDENTIAL

(THIS SHEET IS FOR THE Open Hopper CAR TYPE ONLY)

Company Name: \_\_\_\_\_  
Car Type: Open Hopper  
Car Type's System \_\_\_\_\_

Arizona Tax ID: 59- \_\_\_\_\_  
Reporting Marks: \_\_\_\_\_  
Car Type's Arizona Mileage: \_\_\_\_\_

\*Include Leased and Owned Equipment

In-Serv Date	Number of Cars	Original Cost	Betterments/Improvements	Total Cost	Percent Good	Full Cash Value
2022					0.9625	
2021					0.925	
2020					0.8875	
2019					0.85	
2018					0.8125	
2017					0.775	
2016					0.7375	
2015					0.7	
2014					0.6625	
2013					0.625	
2012					0.5875	
2011					0.55	
2010					0.5125	
2009					0.475	
2008					0.4375	
2007					0.4	
2006					0.3625	
2005					0.325	
2004					0.2875	
2003 & prior					0.25	
TOTAL						

Average value per Open Hopper car (Total FCV/Number of cars):

2024 Tax Year

PRIVATE CAR COMPANIES  
PRIVATE CAR COSTS\* BY TYPE & YEAR PLACED IN SERVICE  
(As of 12-31-2022)

CONFIDENTIAL

(THIS SHEET IS FOR THE Refrigerated CAR TYPE ONLY)

Company Name: \_\_\_\_\_  
Car Type: Refrigerated  
Car Type's System: \_\_\_\_\_

Arizona Tax ID: 59- \_\_\_\_\_  
Reporting Marks: \_\_\_\_\_  
Car Type's Arizona Mileage: \_\_\_\_\_

\*Include Leased and Owned Equipment

In-Serv Date	Number of Cars	Original Cost	Betterments/Improvements	Total Cost	Percent Good	Full Cash Value
2022					0.9625	
2021					0.925	
2020					0.8875	
2019					0.85	
2018					0.8125	
2017					0.775	
2016					0.7375	
2015					0.7	
2014					0.6625	
2013					0.625	
2012					0.5875	
2011					0.55	
2010					0.5125	
2009					0.475	
2008					0.4375	
2007					0.4	
2006					0.3625	
2005					0.325	
2004					0.2875	
2003 & prior					0.25	
TOTAL						

Average value per Refrigerated car (Total FCV/Number of cars):

2024 Tax Year

**PRIVATE CAR COMPANIES  
PRIVATE CAR COSTS\* BY TYPE & YEAR PLACED IN SERVICE  
(As of 12-31-2022)**

**CONFIDENTIAL**

**(THIS SHEET IS FOR THE Other CAR TYPE ONLY)**

Company Name: \_\_\_\_\_  
 Car Type: Other \_\_\_\_\_  
 Car Type's System \_\_\_\_\_

Arizona Tax ID: 59- \_\_\_\_\_  
 Reporting Marks: \_\_\_\_\_  
 Car Type's Arizona Mileage: \_\_\_\_\_

\*Include Leased and Owned Equipment

In-Serv Date	Number of Cars	Original Cost	Betterments/Improvements	Total Cost	Percent Good	Full Cash Value
2022					0.9625	
2021					0.925	
2020					0.8875	
2019					0.85	
2018					0.8125	
2017					0.775	
2016					0.7375	
2015					0.7	
2014					0.6625	
2013					0.625	
2012					0.5875	
2011					0.55	
2010					0.5125	
2009					0.475	
2008					0.4375	
2007					0.4	
2006					0.3625	
2005					0.325	
2004					0.2875	
2003 & prior					0.25	
TOTAL						

Average value per Other car (Total FCV/Number of cars):

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

Arizona Form  
**285**

General Disclosure/Representation Authorization Form

You must sign this form on page 2

**1. TAXPAYER INFORMATION: Please print or type.** *Enter only those that apply:*

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) *Enter one of the following identification numbers:*

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):		Specify type of return(s)/ownership:	
CVP Property Tax	TY 2024 to TY20		

**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 5, 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 not 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).

<p>→ SIGNATURE _____ DATE _____</p> <p>PRINT NAME _____</p> <p>TITLE _____</p>	<p>→ SIGNATURE _____ DATE _____</p> <p>PRINT NAME _____</p> <p>TITLE _____</p>
--	--

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