



PROPERTY TAX FORM
PRIVATE CAR COMPANIES
TAX YEAR 2020

DUE: APRIL 1, 2019

THE STATE OF ARIZONA, DEPARTMENT OF REVENUE
Local Jurisdictions District
Centrally Valued Property Unit
1600 West Monroe, Division Code 13
Phoenix, Arizona 85007
Attn: Martin DiBello email: mzdibello@azdor.gov
Phone: (602) 716-6836 or (602) 716-6179 Fax: (602) 542-4425

Year Ending December 31, 2018

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

REFUSAL OR FAILURE TO FILE:

FAILURE TO FILE a completed report **ON OR BEFORE APRIL 1, 2019**, or on the extended due date if an extension is granted, will result in a value based upon other information available to the Department. **IN ADDITION, A PENALTY** will be assessed as a result of the late filing. (ARS § 42-14304)

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

- This entire 82059 (REE) Form
- PDF or scanned copy of signed Verification Page
- Financial documents available at time of filing (If necessary, send financials at a later date)

WHAT'S NEW!

- Pages 6 through 13 have been added to break out all private railcar types.
 - ✓ Instead of containing only one page that would require you to make a copy for more than one car type, each of the six new pages is dedicated to one specific car type: Tank, Covered Hopper, Gondola, Flat, Boxcar, Open Hopper, Refrigerated & Other.
 - ✓ Use only the car type sheets that apply to your organization and disregard the others.

**Below is a legend identifying the car types categories:

1. T = Tank
2. C = Covered Hopper
3. G = Gondola
4. F = Flat
5. X = Boxcar
6. H = Open Hopper
7. R = Refrigerated
8. O = Other

PRIVATE CAR COMPANIES
CORPORATE INFORMATION

Company: _____

Year Ended December 31, 2018

1. (a) Refer all Correspondence to:

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 2018?

Yes No

If you answered "NO" to question #8 above, you do not need to complete the remainder of this report. Complete the certification below and return the report by April 1, 2019.

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, 2018.

Dated this _____ day of _____, 20____.

Signature

Title

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

PRIVATE CAR COMPANIES

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 **2020 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, 2019** 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 2018**.
5. The formula used to calculate your full cash value is as follows: Arizona miles, divided by 140,000, 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 2018, 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).

If cost data are not available for leased property, report the fair market value (FMV) of the asset.

3. **Private Car Company:**
A person engaged in the business of operating, furnishing, or leasing cars, whether or not owned by such person and regardless of what name is applied to such cars, to be used for transporting or accommodating persons or freight over railroad lines that are located wholly or partly within the state and that are not owned, leased, or operated by such person.

**2020 Tax Year PRIVATE CAR COMPANIES
PRIVATE CAR COSTS* BY TYPE & YEAR PLACED IN SERVICE
(As of 12-31-18)**

(THIS SHEET IS FOR THE TANK CAR TYPE ONLY)

Company Name: _____ Arizona Tax ID: **59-**_____
 Car Type: **TANK** _____ Reporting Marks: _____
 Car Type's System Mileage: _____ 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
2018					.9625	
2017					.9250	
2016					.8875	
2015					.8500	
2014					.8125	
2013					.7750	
2012					.7375	
2011					.7000	
2010					.6625	
2009					.6250	
2008					.5875	
2007					.5500	
2006					.5125	
2005					.4750	
2004					.4375	
2003					.4000	
2002					.3625	
2001					.3250	
2000					.2875	
1999 & Prior					.2500	
TOTAL						

Average value per **TANK** car (Total FCV/Number of cars): _____

2020 Tax Year

**PRIVATE CAR COMPANIES
PRIVATE CAR COSTS* BY TYPE & YEAR PLACED IN SERVICE
(As of 12-31-18)**

(THIS SHEET IS FOR THE **COVERED HOPPER** CAR TYPE ONLY)

Company Name: _____ Arizona Tax ID: **59-**_____

Car Type: **COVERED HOPPER** _____ Reporting Marks: _____

Car Type's System Mileage: _____ 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
2018					.9625	
2017					.9250	
2016					.8875	
2015					.8500	
2014					.8125	
2013					.7750	
2012					.7375	
2011					.7000	
2010					.6625	
2009					.6250	
2008					.5875	
2007					.5500	
2006					.5125	
2005					.4750	
2004					.4375	
2003					.4000	
2002					.3625	
2001					.3250	
2000					.2875	
1999 & Prior					.2500	
TOTAL						

Average value per **COVERED HOPPER** car (Total FCV/Number of cars): _____

2020 Tax Year **PRIVATE CAR COMPANIES**
PRIVATE CAR COSTS* BY TYPE & YEAR PLACED IN SERVICE
(As of 12-31-18)

(THIS SHEET IS FOR THE GONDOLA CAR TYPE ONLY)

Company Name: _____ Arizona Tax ID: **59-** _____
 Car Type: **GONDOLA** _____ Reporting Marks: _____
 Car Type's System Mileage: _____ 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
2018					.9625	
2017					.9250	
2016					.8875	
2015					.8500	
2014					.8125	
2013					.7750	
2012					.7375	
2011					.7000	
2010					.6625	
2009					.6250	
2008					.5875	
2007					.5500	
2006					.5125	
2005					.4750	
2004					.4375	
2003					.4000	
2002					.3625	
2001					.3250	
2000					.2875	
1999 & Prior					.2500	
TOTAL						

Average value per **GONDOLA** car (Total FCV/Number of cars): _____

2020 Tax Year

**PRIVATE CAR COMPANIES
PRIVATE CAR COSTS* BY TYPE & YEAR PLACED IN SERVICE
(As of 12-31-18)**

(THIS SHEET IS FOR THE FLAT CAR TYPE ONLY)

Company Name: _____ Arizona Tax ID: **59-**_____

Car Type: **FLAT** _____ Reporting Marks: _____

Car Type's System Mileage: _____ 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
2018					.9625	
2017					.9250	
2016					.8875	
2015					.8500	
2014					.8125	
2013					.7750	
2012					.7375	
2011					.7000	
2010					.6625	
2009					.6250	
2008					.5875	
2007					.5500	
2006					.5125	
2005					.4750	
2004					.4375	
2003					.4000	
2002					.3625	
2001					.3250	
2000					.2875	
1999 & Prior					.2500	
TOTAL						

Average value per **FLAT** car (Total FCV/Number of cars): _____

**2020 Tax Year PRIVATE CAR COMPANIES
PRIVATE CAR COSTS* BY TYPE & YEAR PLACED IN SERVICE
(As of 12-31-18)**

(THIS SHEET IS FOR THE BOXCAR CAR TYPE ONLY)

Company Name: _____ Arizona Tax ID: **59-**_____

Car Type: **BOXCAR** _____ Reporting Marks: _____

Car Type's System Mileage: _____ 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
2018					.9625	
2017					.9250	
2016					.8875	
2015					.8500	
2014					.8125	
2013					.7750	
2012					.7375	
2011					.7000	
2010					.6625	
2009					.6250	
2008					.5875	
2007					.5500	
2006					.5125	
2005					.4750	
2004					.4375	
2003					.4000	
2002					.3625	
2001					.3250	
2000					.2875	
1999 & Prior					.2500	
TOTAL						

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

2020 Tax Year

**PRIVATE CAR COMPANIES
PRIVATE CAR COSTS* BY TYPE & YEAR PLACED IN SERVICE
(As of 12-31-18)**

(THIS SHEET IS FOR THE **OPEN HOPPER** CAR TYPE ONLY)

Company Name: _____ Arizona Tax ID: **59-**_____

Car Type: **OPEN HOPPER** _____ Reporting Marks: _____

Car Type's System Mileage: _____ 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
2018					.9625	
2017					.9250	
2016					.8875	
2015					.8500	
2014					.8125	
2013					.7750	
2012					.7375	
2011					.7000	
2010					.6625	
2009					.6250	
2008					.5875	
2007					.5500	
2006					.5125	
2005					.4750	
2004					.4375	
2003					.4000	
2002					.3625	
2001					.3250	
2000					.2875	
1999 & Prior					.2500	
TOTAL						

Average value per **OPEN HOPPER** car (Total FCV/Number of cars):

2020 Tax Year **PRIVATE CAR COMPANIES**
PRIVATE CAR COSTS* BY TYPE & YEAR PLACED IN SERVICE
 (As of 12-31-18)

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

Company Name: _____ Arizona Tax ID: **59-**_____

Car Type: **REFRIGERATED** _____ Reporting Marks: _____

Car Type's System Mileage: _____ 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
2018					.9625	
2017					.9250	
2016					.8875	
2015					.8500	
2014					.8125	
2013					.7750	
2012					.7375	
2011					.7000	
2010					.6625	
2009					.6250	
2008					.5875	
2007					.5500	
2006					.5125	
2005					.4750	
2004					.4375	
2003					.4000	
2002					.3625	
2001					.3250	
2000					.2875	
1999 & Prior					.2500	
TOTAL						

Average value per **REFRIGERATED** car (Total FCV/Number of cars): _____

2020 Tax Year

**PRIVATE CAR COMPANIES
PRIVATE CAR COSTS* BY TYPE & YEAR PLACED IN SERVICE
(As of 12-31-18)**

(THIS SHEET IS FOR THE OTHER CAR TYPE ONLY)

Company Name: _____ Arizona Tax ID: **59-**_____

Car Type: **OTHER** _____ Reporting Marks: _____

Car Type's System Mileage: _____ 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
2018					.9625	
2017					.9250	
2016					.8875	
2015					.8500	
2014					.8125	
2013					.7750	
2012					.7375	
2011					.7000	
2010					.6625	
2009					.6250	
2008					.5875	
2007					.5500	
2006					.5125	
2005					.4750	
2004					.4375	
2003					.4000	
2002					.3625	
2001					.3250	
2000					.2875	
1999 & Prior					.2500	
TOTAL						

Average value per **OTHER** car (Total FCV/Number of cars): _____

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.

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

The form displayed below is not fillable. A fillable form is available online at:
https://www.azdor.gov/Portals/0/ADOR-forms/TY2016/10900/10952_f.pdf

Arizona Form 285		General Disclosure/Representation Authorization Form	
<i>You must sign this form on page 2</i>			
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"/> REVOCATION 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).

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