

# Disclosure Authorization Form

# Arizona Form 285B

## Phone Numbers

### For information or help, call one of the numbers listed:

Phoenix (602) 716-6010  
From area codes 520 and 928, toll-free (800) 352-4090

### Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

## Purpose of Form

Form 285B enables any individual, sole proprietorship, corporation, group of consolidated/combined corporations, partnership, LLC, estate, trust, governmental agency, or other organization, association, or group thereof ("Taxpayer") to designate a person ("Appointee") to whom the Arizona Department of Revenue can release confidential information, pursuant to A.R.S. § 42-2003.

The disclosure of such confidential information may be necessary to fully discuss tax issues with, or respond to tax questions by such Appointee. For more information or guidance for completing this form, see General Tax Procedure (GTP) 18-1, *Procedure for Submitting an Authorization for Disclosure of Confidential Information and Powers of Attorney*.

### Important Tips -

- Review the instructions and GTP 18-1 before completing the form.
- Inspect the form and verify you have entered all of the required information.
- Retain a copy for your files.

## How to File

If an Arizona Department of Revenue (ADOR) employee requests that you submit this form, please send the completed form directly to the address that the employee provides, with attention to the employee.

Otherwise, ADOR offers three convenient options to submit your form.

1. **Email** the completed form to: [POA@azdor.gov](mailto:POA@azdor.gov).
2. **Fax** the completed form to: (602) 716-6008.
3. Mail the original or photocopy of the completed form to:  
Taxpayer Information and Assistance  
Arizona Department of Revenue  
PO Box 29086  
Phoenix, AZ 85038-9086

## Line-by-Line Instructions

### Section 1 - Taxpayer Information

Enter Taxpayer's name, current address, and daytime telephone number on the lines provided. If more space is needed, attach an additional page.

If Taxpayer is a consolidated or combined group of corporations, Taxpayer must attach a federal Form 851 or a supplemental sheet, as applicable, containing the names of each member of the consolidated/combined group for which the signator of Form 285B is a principal corporate officer and to which this Form 285B applies.

### Foreign Address -

If the taxpayer has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### For income tax purposes:

- Each individual signing this form must enter his or her Social Security Number (SSN) or Individual Tax Identification Number (ITIN).
- A corporation, partnership, LLC, trust or estate must enter its employer identification number (EIN).

### For withholding tax purposes:

An individual, corporation, partnership, LLC, trust, or estate must enter the EIN.

### For transaction privilege tax (TPT) purposes:

If the taxpayer has only **one license** that is covered by this Form 285B, enter that specific TPT license number.

If the taxpayer has **more than one license** number, include a separate sheet identifying the license number and location for each license **that is covered by this Form 285B**.

**NOTE:** If a taxpayer wants *all of its business locations covered by this Form 285B*, include the EIN of the business (or the SSN or ITIN associated with the business if the business does not have an EIN).

### Section 2 - Appointee Information

The Appointee must be an individual. Enter the first and last name and current address of the person taxpayer is appointing to be to receive Taxpayer's confidential information. If the Appointee has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Enter the ID number of the individual (Appointee). This may be an SSN, ITIN, Certified Public Account (CPA) number, State Bar number, Alternative Preparer Tax Identification Number, or other government issued ID number that is unique to the Appointee (for example: a passport or driver's license number). If the taxpayer wants to name more than one Appointee, please attach an additional sheet that contains the required information for each Appointee.

**NOTE:** *The number used must be different for each individual Appointee designated. For identification purposes, the Appointee will be required to provide that number when contacting the Department.*

### Section 3 - Tax Matters

This form can be used for more than one tax type. This form authorizes disclosure of confidential information to the Appointee but does not authorize the Appointee to perform any additional acts on behalf of a taxpayer.

1. Please check applicable box(es) for which Appointee is authorized to receive Taxpayer’s confidential information.

Check the box marked “Other” for any of the following taxes and be sure to indicate the tax type in the space under the box.

- Tobacco tax
- Liquor tax
- Bingo tax

2. Specify the tax year(s) or tax period(s).

3. Check the box that properly describes the form of ownership of the Taxpayer. (See GTP 15-2 for guidance).

### Section 4 - No Revocation of Earlier Authorization

This Disclosure Authorization Form *does not* revoke any prior Power of Attorney or other authorization forms on file with department.

### Section 5 – Signature of or for Taxpayer (table continued on next column)

Taxpayer	Who may sign an authorization
Individual - Single	<ul style="list-style-type: none"> <li>• Individual</li> </ul>
Individual - Joint	<ul style="list-style-type: none"> <li>• Both sign same document for the same representative.</li> <li>• Each signs separate document for two representatives.</li> </ul>
Sole Proprietorship Business (Federal Form 1040 Schedules C, E, F income) This includes where there is no entity or where entity is disregarded for income tax purposes (e.g. disregarded LLC)	<ul style="list-style-type: none"> <li>• The individual owner of business.</li> </ul>
Corporations  <b>SEE NOTE FOR CORPORATIONS LOCATED AT THE END OF THIS TABLE</b>	<ul style="list-style-type: none"> <li>• A principal corporate officer (chief executive officer, president, secretary, treasurer, vice president of tax, chief financial officer, chief operating officer or chief tax officer or any other corporate officer who has the authority to bind the taxpayer on matters related to state taxes).</li> </ul>

Partnerships (general or limited partnerships)	<ul style="list-style-type: none"> <li>• Any general partner of the partnership; designee of general partner.</li> </ul>
Limited Liability Company (LLC) (if taxation is at the entity level) See above Individual if where LLC elected to be treated as a disregarded entity or where tax relates to flow through items on individual return	<ul style="list-style-type: none"> <li>• Member in a member-managed LLC.</li> <li>• Manager in a manager-managed LLC</li> <li>• Designee of member or manager.</li> </ul>
Estates	<ul style="list-style-type: none"> <li>• Personal representative</li> <li>• Any heir, next of kin, or beneficiary, only if he has a material interest that will be affected by the confidential information.</li> </ul>
Trusts	<ul style="list-style-type: none"> <li>• Any trustee</li> <li>• A beneficiary or grantor only if the beneficiary or grantor has a material interest that will be affected by the confidential information.</li> </ul>
Government Entity	<ul style="list-style-type: none"> <li>• Head of the entity or a member of the governing board of the entity, or any employee of the entity who has been delegated the authorization in writing by the head of the entity or the governing board of the entity.</li> </ul>
Bankruptcy estate/receivership	<ul style="list-style-type: none"> <li>• Refer to court document appointing bankruptcy trustee to ensure disclosure is authorized.</li> </ul>

**NOTE FOR CORPORATIONS:** *An Officer holding a corporate title other than one of those listed, **should** check the box above the signature line in Section 5 to certify that they are a principal officer of the corporation. For example; a Vice President of Finance or an Assistant Treasurer is not listed and therefore would be required to certify that the officer is a principal officer by checking the box in Section 5.*

For more information, see the department’s General Tax Procedure, GTP 18-1, *Procedure for Submitting an Authorization for Disclosure of Confidential Information and Powers of Attorney.*