Phone Numbers

For information or help, call one of the numbers listed:
Phoenix (602) 255-3381
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.

Purpose of Form

Form 285C enables an individual to certify to the Department that he or she is authorized, pursuant to Arizona Revised Statute (A.R.S.) § 42-2003(A) to receive and discuss the confidential information of the corporation, group of consolidated or combined corporations, partnership, LLC, estate, trust, or other organization, association, or group thereof (“Taxpayer”).

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.
2. Fax the completed form to: (602) 716-6008.
3. Mail an original or photocopy of the completed form to:
   Arizona Department of Revenue
   ATTN: Power of Attorney
   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 285C is a principal corporate officer and to which this Form 285C applies.

Section 2 - Signator Information

For an Identification Number, please provide a SSN or ITIN, Certified Public Accountant (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).

Section 3 - Tax Periods
Please specify the tax year(s) or tax period(s) during which the Signator is/was authorized, pursuant to A.R.S. § 42-2003(A), to receive and discuss Taxpayer’s confidential information.

Section 4 - Certification
The Signator is required to:
1. Indicate, by checking box A, that he or she is authorized, pursuant to A.R.S. § 42-2003(A), to receive and discuss confidential information in Section 1.
2. Indicate, by checking box B, that he or she is an officer of the company and he or she is also a principal officer, pursuant to A.R.S. § 42-2003(A)(2), who has the authority to bind the taxpayer on matters related to the state taxes.
### Section 5 – Signature of or for Taxpayer

<table>
<thead>
<tr>
<th>Type of Entity</th>
<th>Who may sign authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Corporations</strong></td>
<td>• 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).</td>
</tr>
<tr>
<td><strong>SEE NOTE FOR CORPORATIONS LOCATED AT THE TOP OF NEXT COLUMN</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Partnerships (general or limited partnerships)</strong></td>
<td>• Any general partner of the partnership; designee of general partner.</td>
</tr>
</tbody>
</table>
| **Limited Liability Company (LLC) (if taxation is at the entity level)** | • Member in a member-managed LLC  
• Manager in a manager-managed LLC  
• Designee of member or manager. |
| **See Individual if LLC elected to be treated as a disregarded entity or where tax relates to flow through items on individual return** |                                                                                              |
| **Estates**                                | • Personal representative  
• Any heir, next of kin, or beneficiary, only if he has a material interest that will be affected by the confidential information. |
| **Trusts**                                 | • Any trustee  
• A beneficiary or grantor only if the beneficiary or grantor has a material interest that will be affected by the confidential information. |
| **Government Entity**                      | • 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. |
| **Bankruptcy estate/receivership**         | • Refer to court document appointing bankruptcy trustee to ensure disclosure is authorized. |

**NOTE FOR CORPORATIONS:** An Officer holding a corporate title other than one of those listed, **should** check the box B above the signature line in Section 4 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 4.

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.*