

General Disclosure/Representation Authorization Form

Arizona Form 285C

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.

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) 15-2, *Procedure for Submitting an Authorization for Disclosure of Confidential Information and Powers of Attorney*.

Important Tips -

- Review the instructions and GTP 15-2 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:
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 285C is a principal corporate officer and to which this Form 285C 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 285C, 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 285C**.

NOTE: If a Taxpayer wants **all of its business locations covered by this Form 285C**, 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 - 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

Type of Entity	Who may sign authorization
Corporations SEE NOTE FOR CORPORATIONS LOCATED AT THE TOP OF NEXT COLUMN	<ul style="list-style-type: none"> • 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).
Partnerships (general or limited partnerships)	<ul style="list-style-type: none"> • Any general partner of the partnership; designee of general partner.
Limited Liability Company (LLC) (if taxation is at the entity level) See <i>Individual</i> if 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"> • Member in a member-managed LLC • Manager in a manager-managed LLC • Designee of member or manager.
Estates	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 15-2, *Procedure for Submitting an Authorization for Disclosure of Confidential Information and Powers of Attorney.*