

For instructions, see page 2.

1. PROPERTY OWNER (TAXPAYER)		<i>Enter only those that apply</i>	<i>Type of Ownership (Check One):</i>
Taxpayer #1 Name (as shown on TPT license)		Social Security Number or ITIN	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Estate
Taxpayer #2 Name (if applicable)		Social Security Number or ITIN	
Full Mailing Address		Employer Identification Number	
		AZ Transaction Privilege Tax Lic. No.	
		Daytime Phone (with area code)	

2. PROPERTY MANAGEMENT COMPANY		<i>Enter only those that apply:</i>
Property Management Company (PMC) Name		ADOR PMC License Number
PMC Appointee (must be an individual)		PMC Appointee ID (SSN, ITIN, ADRE Lic. #, or other)
Current Address - number and street, rural route		Daytime Phone (with area code)
City, Town or Post Office	State	ZIP Code
If the Property Owner wishes to name more than one PMC Appointee, attach a sheet listing the information in Sections 2, 3, 4 and 9 for each individual.		

3. **AUTHORIZED DISCLOSURE OF CONFIDENTIAL INFORMATION:** By checking this box, the Property Owner (Taxpayer) authorizes the Arizona Department of Revenue (ADOR) to disclose to the PMC Appointee any confidential information for the TPT license number listed in Section 1. This authorization applies only for the tax periods beginning from _____ (date) until the date the Property Owner (Taxpayer) revokes this authorization.

4. **LIMITED POWER OF ATTORNEY:** By checking the applicable boxes below, I grant a limited Power of Attorney to the PMC Appointee to act on behalf of the Property Owner (Taxpayer) before ADOR for the TPT license listed in Section 1 for the tax periods covered by Section 3. The PMC Appointee shall have the power to:

4a-f (Reserved.)

4g Submit an additional Form 285-PMC on behalf of the Property Owner to appoint additional PMC Appointees.

4h Act on behalf of the Property Owner (Taxpayer) regarding the TPT license listed in Section 1 to: manage the license, file tax returns, pay taxes, file penalty abatement requests up to \$5,000, and assign delegates in AZTaxes.gov.

5-7. (Reserved.)

8. **PROPERTY OWNER'S (TAXPAYER'S) SIGNATURE:** I hereby certify that I am authorized to grant the powers listed in this form and to execute this form. 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).

FOR CORPORATIONS ONLY: By checking this box and signing below, I certify under penalty of perjury, that I am a principal officer as defined in A.R.S. §42-2003(A)(2) of the corporation listed as the Property Owner in Section 1 and I have the authority to bind the corporation on matters related to state taxes.

→ _____
SIGNATURE DATE

→ _____
SIGNATURE DATE

PRINT NAME

PRINT NAME

TITLE

TITLE

9e. **PMC APPOINTEE'S SIGNATURE AND DECLARATION:** Under penalties of perjury, I declare that I am an individual and will only represent the Taxpayer as indicated in Section 4 for total disputed amounts including tax, penalties and interest of less than \$5,000.

→ _____
PRINT NAME

→ _____
SIGNATURE DATE

For assistance from a Residential Rental Specialist, contact ADOR by:

Email:

Property Owners: **ResidentialRental@azdor.gov**

Phone:

PMC Hotline: (602) 716-RENT (7368)

Customer Care (ask to be transferred to the Residential Rental hotline): (602) 255-3381 in Phoenix
(800) 352-4090 toll free, area codes 520 and 928

For general information, go to: www.azdor.gov

Use Arizona Form 285-PMC only if:

1. You own residential rental property in Arizona, **and**
2. You hired a property management company (PMC) to file your transaction privilege and use tax (TPT) returns for your rental property business, **and**
3. You wish to authorize an employee of the PMC to:
 - a. Communicate with the Arizona Department of Revenue (ADOR) on your behalf regarding the TPT on your rental property, **and/or**
 - b. Manage your TPT license, file tax returns, pay taxes online and if needed, assign delegates and file penalty abatement requests.

Please use Arizona Form 285 instead if:

1. You wish to appoint a person to represent you who is NOT an employee of a PMC, **or**
2. You wish to grant an employee of a PMC the ability to represent the property owner regarding an administrative tax matter (for example, audit, collections, appeals, etc.) **or**
3. The property is owned by a controlled subsidiary, and the principal corporate officer of a parent corporation wishes to appoint a PMC.

How to Submit this Form:

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** 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 - Property Owner (Taxpayer) Information

Provide all requested information. If more space is needed, attach an additional page. 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.

If the taxpayer has only one license that is covered by this form, enter that specific TPT license number. If the taxpayer has more than one license number, include an additional page identifying the license number and location for each license that is covered by this form.

Section 2 - Property Management Company

The PMC Appointee must be an individual. If the Property Owner wishes to name more than one PMC Appointee, please attach an additional page listing the corresponding TPT license number and information in Sections 2, 3, 4 and 9e for each individual. The other option provided by Section 4g allows the Property Owner to give the PMC Appointee listed in Section 2 the power to appoint additional PMC Appointees.

Section 3 - Authorized Disclosure

When you sign this form, you are authorizing the department to release confidential information to the named PMC Appointee. If the authorization in Section 3 will apply for different tax periods for different TPT licenses, please attach an additional page to indicate the differences. If you would like to grant additional authority to the PMC Appointee, complete Section 4 of this form.

Section 4 - Limited Power of Attorney

By checking the box for line 4g, the Property Owner is allowing the PMC Appointee listed in section 2 to appoint additional PMC Appointees to assist with their duties by completing another Form 285-PMC and submitting it to ADOR.

By checking the box for line 4h, the Property Owner grants the PMC Appointee listed in section 2 to act on their behalf for the TPT license listed to: manage the license, file tax returns, pay taxes, file penalty abatement requests up to \$5,000, and to assign delegates in AZTaxes.gov.

If the Property Owner wishes to grant additional powers to the PMC Appointee, please use Arizona Form 285.

Section 8 – Property Owner’s (Taxpayer’s) Signature
(table continued on next column)

Taxpayer	Who may sign an authorization
Individual - Single	<ul style="list-style-type: none"> Individual
Individual - Joint	<ul style="list-style-type: none"> Both sign same document for the same representative. Each signs separate document for two representatives.
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"> The individual owner of business.
Corporations <i>*See note for corporations at the end of this table.</i>	<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 Individual 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.

***NOTE FOR CORPORATIONS:** Principal officers signing this form should check the box above the signature line in Section 8 to certify that they are a principal officer of the corporation.

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.*

Section 9e – PMC Appointee’s Signature and Declaration

The PMC Appointee must sign and date the form.