

Disclosure Authorization Form Instructions

PURPOSE OF FORM

Form 285B enables any individual, sole proprietorship, corporation, group of consolidated/combined corporations, partnership, 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, if the release of such information is not otherwise authorized by 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.

INSTRUCTIONS

Section 1- Taxpayer Information.

Enter Taxpayer's name and daytime telephone number on the lines provided. If Taxpayer is a consolidated or combined group of corporations, Taxpayer may attach a federal Form 851 or a supplemental sheet, as applicable, containing the names of each member of the consolidated/combined group. Taxpayer must also provide a Federal Employer Identification Number, an Arizona Withholding Number, or a Transaction Privilege Tax License Number.

Section 2- Appointee Information.

Enter the name of the person you are appointing to be authorized to receive Taxpayer's confidential information. The Appointee must be an individual. For an Appointee Identification Number, please provide Appointee's Social Security number, CPA number, State Bar number, Alternative Preparer Tax Identification Number, or any other identification number including one assigned to Appointee by Taxpayer.

Section 3- Tax Matters.

You may use this form to authorize disclosure of confidential information relating to transaction privilege and use tax or to withholding tax. Please check applicable box(es) for which Appointee is authorized to receive Taxpayer's confidential information.

Section 4- Tax Periods.

This authorization form will be effective for all past tax years/periods and for the next four years unless the box is checked and more limited tax years/periods specified.

Section 5- Signature.

<u>Type of Entity</u>	<u>Who must sign</u>
Individuals or Sole Proprietorships	The individual or sole proprietor must sign the authorization.
Corporations	A principal corporate officer within the meaning of A.R.S. § 42-2003(A)(2) must sign the authorization.
Partnerships & Limited Partnerships	A partner having authority to act in the name of the partnership must sign the authorization.
Trusts	A Trustee must sign the authorization.
Limited Liability Companies	A member having authority to act in the name of the company must sign the authorization.
Governmental Agencies	An officer having authority to act on behalf of the governmental agency must sign the authorization.

HOW TO FILE FORM

If Taxpayer is working with a specific section/employee of the Department, mail an original or photocopy of Form 285B to such employee/section. Otherwise, please either mail an original or photocopy of this Form 285B to:

Arizona Department of Revenue
License and Registration
P.O. Box 29086
Phoenix, AZ 85038

or send a facsimile transmission (Fax) to (602) 542-2072.