

**ARIZONA FORM**  
**285UP**

**Unclaimed Property Disclosure/Representation Authorization Form**  
ARIZONA DEPARTMENT OF REVENUE

<b>1. CLAIMANT INFORMATION - Please print or type.</b>			<i>Enter only those that apply:</i>
Claimant name			Social Security Number(s)
Present address			Federal Employer Identification Number
City, town or post office	State	Zip Code	Daytime telephone number (      )
<b>2. APPOINTEE/DESIGNEE OF CLAIMANT INFORMATION</b>			<i>Provide Number, as applicable:</i>
Name			State and State Bar Number
Present address			State and Certified Public Accountant Number
City, town or post office	State	Zip Code	Social Security or Other ID Number
Daytime telephone number (      )			

**3. RELEASE OF CONFIDENTIAL INFORMATION.** The appointee named above is authorized to receive confidential information relating to the unclaimed property of the claimant named above. By signing this form, I authorize the Department to release confidential information of the claimant to the appointee. To grant a limited power of attorney, complete section 4. To grant a full power of attorney, complete section 5.

**4. LIMITED POWER OF ATTORNEY.** Items 4a through 4e allow the claimant to grant additional authorization to the appointee named above with regard to Unclaimed Property administrative matters before the Department of Revenue. *Please check the appropriate boxes.* The additional authorization must be in accordance with Arizona Supreme Court Rule 31. *See instructions.*

- 4a Appointee shall have the power to claim and collect unclaimed property on behalf of the Claimant.
- 4b Appointee shall have the power to sign a statute of limitations waiver on Claimant's behalf.
- 4c Appointee shall have the power to execute a protest of a deficiency assessment or a denied claim or to execute an agreement on Claimant's behalf.
- 4d Appointee shall have the power to request a formal hearing on Claimant's behalf.
- 4e Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document.
- 4f Other (*please specify*): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**5.  POWER OF ATTORNEY.** By checking the box on line 5, the claimant named above grants the appointee named above a Power of Attorney to perform any and all acts that the claimant can perform with regard to Unclaimed Property administrative matters before the Department of Revenue.

**6. REVOCATION OF EARLIER AUTHORIZATION(S).** This Authorization revokes any earlier Unclaimed Property Authorizations on file with the Arizona Department of Revenue for the same year covered by this authorization.

7. CORPORATIONS HAVING CONTROLLED SUBSIDIARIES. A.R.S. §42-2003(A)(1) provides that confidential information relating to a corporate taxpayer may be disclosed to a designee of the taxpayer who is authorized in writing by the taxpayer. A principal corporate officer of a parent corporation may execute a written authorization for a controlled subsidiary. A principal corporate officer of a parent corporation that desires to designate a person to receive confidential information regarding the corporation's controlled subsidiaries must either attach a list containing the names of each controlled subsidiary that the parent company wants included in the disclosure authorization (a federal Form 851 may be used for this purpose) or Claimant may complete the following to include all controlled subsidiaries in the disclosure authorization.

Include the following controlled subsidiaries. A controlled subsidiary, for purposes of A.R.S. §42-2003, is defined as more than 50% ownership or control.

	NAME	FEDERAL I.D. NO.
7a	_____	_____
7b	_____	_____
7c	_____	_____
7d	_____	_____
7e	_____	_____
7f	_____	_____

8. SIGNATURE OF CLAIMANT. I hereby certify that I have the authority, within the meaning of A.R.S. §42-2003(A), to execute this authorization form on behalf of the above claimant. 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).

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_  
 PRINT NAME \_\_\_\_\_  
 TITLE \_\_\_\_\_

9. DECLARATION OF APPOINTEE. Complete if Appointee has been given authority under Section 4 or Section 5 or is otherwise authorized to practice law as defined in Rule 31 of the Arizona Rules of the Supreme Court.

Under penalties of perjury, I, the above named appointee, declare that I am one of the following:

- a A full-time officer, partner, member or manager of a limited liability company, or employee if the individual qualifies under Rule 31(c)13 of the Arizona Rules of the Supreme Court.
- b Attorney - an active member of the State Bar of Arizona.
- c Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona.
- d Federally Authorized Tax Practitioner within the meaning of A.R.S. § 42-2069(D)(1). If appointee is engaged in practice with a federally authorized tax practitioner, provide the practitioner's name and CAF number below.

PRACTITIONER'S NAME \_\_\_\_\_ CAF NUMBER \_\_\_\_\_

e Other - This may be any individual, providing the total amount in dispute, including tax, penalties, and interest is less than \$5,000.00.

DESIGNATION <i>Enter a letter (a, b, c d or e).</i>	JURISDICTION (State)	SIGNATURE	DATE

If this Declaration of Appointee is not signed and dated, the representation authorization will be returned.

Mail completed form to:  
 Arizona Department of Revenue  
 Unclaimed Property Unit  
 1600 W. Monroe Street  
 Phoenix, AZ 85007