

# ARIZONA DEPARTMENT OF REVENUE

## Property Tax Division - Centrally Valued Property Unit

1600 West Monroe, Division Code 13, Phoenix, Arizona 85007

Telephone (602) 716-6843

Email address: CVP@AZDOR.gov



TAX YEAR 2025

## ELECTRIC DISTRIBUTION COOPERATIVES ARIZONA PROPERTY TAX FORM

FILING DUE DATE: APRIL 1, 2024

CVP Tax ID: \_\_\_\_\_

Company Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Email Address: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

### Checklist of the required documents to accompany this return when filing:

- This 82052 Form (All 11 tabs)
- Original Cost Excel Report with Columns **H & I** Updated (Old PS-1220-1)
- Land Report with necessary revisions (If applicable) (Old PS-1220-12)
- PDF or scanned copy of signed Verification Page
- Financial documents available at time of filing (If necessary, send financials at a later date)

### OFFICIAL MAILING ADDRESS

(Please indicate name and/or address correction.)

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2025

PROPRIETARY INFORMATION

*Input data in blue highlighted cells.*

*Yellow highlighted cells are formula computed.*

Company Name:

**Refer all correspondence to:**

Name:  Title:

Address:

City, State Zip Code:

Telephone No.:  Fax No.:

E-mail Address:

Name of Statutory Agent in Arizona:

Address:

City:  State:  Zip Code:

Telephone No.:  Fax No.

Type of Company:

**Type of Ownership:**

Corporation:  Organization Year:

Partnership:  Organization State:

Individual:  Year Arizona Operations Commenced:

Other Specify:

Do you report regularly to the Arizona Corporation Commission?

Yes  No

If yes, indicate the name of the report:

Arizona Manager:

Address:

City:  State:  Zip Code:

ARIZONA PROPERTY TAX FORM  
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TAX YEAR 2025

PROPRIETARY INFORMATION

Corporate Officers: (At Least One Name and Email Is Required) Mailing Address (If Different Than Above)

President:		
Email Address:		

Vice President:		
Email Address:		

Secretary:		
Email Address:		

Treasurer:		
Email Address:		

Chief Financial Officer		
Email Address:		

Other Authorized Corporate Officer (Include Title):		
Email Address:		

Chief Executive Officer:		
Email Address:		

Managing Member:		
Email Address:		

**ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2025**

**PEAK DEMAND / CAPACITY DATA**

As of Year End December 31, 2023

*Input data in blue highlighted cells.*

*Yellow highlighted cells are formula computed.*

Company Name:

CVP Tax ID:

**PEAK DEMAND**

	Monthly Peak Demand (KVA)				
	2023	2022	2021	2020	2019
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
<b>Total</b>					
<b>Average</b>					
Gross Capacity (KVA)*					

Note: \*KVA is kilo voltage amperage.



**ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2025**

*Input data in blue highlighted cells.*

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Company Name

CVP Tax ID

**BALANCE SHEET DATA**  
As of Year End December 31, 2023

Line #	Account Name	System	Arizona
1.	Total Plant in Service (PIS) Do not include Contribution in Aid of Construction (CIAC) (See instructions, page 3.)		
2.	<b>PIS</b> Accum Provisions for Depreciation and Amortization		
3.	Environmental Protection Facilities (EPF) included in line 1		
4.	EPF Accumulated Depreciation & Amortization included in line 2		
5.	PIS: Fee Land included in line 1		
6.	PIS: Land Rights included in line 1		
7.	PIS: Land Rights Accumulated Provision for Amortization, included in line 2		
8.	PIS: Licensed Transportation Equipment included in line 1		
9.	PIS: Licensed Transportation Equipment Accumulated Provision for Depreciation & Amortization included in line 2		
10.	PIS: Renewable Energy Equipment included in line 1		
11.	PIS: Renewable Energy Equipment Accumulated Provision for Depreciation & Amortization included in line 2		
12.	Fuel Stock		
13.	Materials and Supplies		
14.	Construction Work in Progress (CWIP)		
15.	CWIP: Fee Land included in line 14		
16.	CWIP: Land Rights included in line 14		
17.	CWIP: Licensed Transportation Equipment included in line 14		
18.	Long Term Debt		////////////////////
19.	Margins and Equities		////////////////////

What is the patronage capital credit rotation cycle (in number of years)?

Date adopted by resolution:

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2025

*Input data in blue highlighted cells.*

*Yellow highlighted cells are formula computed.*

Company Name	CVP Tax ID

**OTHER FINANCIAL DATA**

As of Year End December 31, 2023

Line #	Account Name	System	Arizona
20.	Annual kWh Sold		
21.	Annual kWh Own Use		
22.	Cost of kWh Purchased		////////////////////
23.	kWh Purchased		////////////////////
24.	Interest on Long Term Debt		////////////////////
25.	Depreciation Expense - PIS		////////////////////
26.	Non-Capitalized Annual Lease Payments		////////////////////

**27. Contracts to purchase load of 20 megawatts or more per month:**

- |  |  |
|--|--|
| a) Contractor / Contractee               |  |
| b) Date of contract                      |  |
| c) Termination of contract               |  |
| d) Annual total load contracted for (MW) |  |
| e) Annual kWh sold and / or paid         |  |
| f) Annual revenue from kWh sold          |  |
| g) Annual cost of kWh sold               |  |
| h) Annual net margin                     |  |

BY SIGNING THE VERIFICATION PAGE, THE TAXPAYER WAIVES ALL CONFIDENTIALITY REQUIREMENTS OF A.R.S. §§42-2001 THROUGH 42-2004 WITH RESPECT TO THIS PAGE AND CONSENTS TO THE DISCLOSURE OF THE CONTENTS OF THIS PAGE TO COUNTY ASSESSOR PERSONNEL BY THE ARIZONA DEPARTMENT OF REVENUE.

**ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2025**

**NON-CAPITALIZED LEASED or RENTED OPERATING PROPERTY ITEMIZED DETAIL**

(Itemize Non-Capitalized Leased or Rented Property)

As of Year End December 31, 2023

Company Name:  CVP Tax ID:

Lessor Name	(Property Location) Indicate		Lease Term	Original Cost	Accumulated Depreciation	Cost Less Depreciation	Annual Lease Payments	
Address	County	L, B, P*	Description	(a)	(a)	(b)	(c)	(d)
<b><u>Plant in Service (PIS)</u></b>								
<b>Total PIS</b>								
<b><u>Construction Work in Progress (CWIP)</u></b>								
<b>Total CWIP</b>								
<b>Total PIS and CWIP</b>								

\*L = Land, B = Buildings, or P = Personal Property



**ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
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**Schedule of Non-Capitalized Leased or Rented Operating Property**

(Report all Non-Capitalized Leased Operating Property within the State of Arizona)

As of Year End December 31, 2023

*Input data in blue highlighted cells.*

*Yellow highlighted cells are formula computed.*

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Company Name

CVP Tax ID

Note: Report the aggregate total cost of land, buildings and structures, and/or personal property for each category.

	<b>Original Cost (a)</b>	<b>Accumulated Depreciation (b)</b>	<b>Cost Less Depreciation (c)</b>	<b>Annual Lease Payments (d)</b>
<b><u>Plant in Service (PIS)</u></b>				
Land:				
Buildings & Structures:				
Personal Property:				
<b>Total PIS</b>				

**Construction Work in Progress (CWIP)**

Land:				
Buildings & Structures:				
Personal Property:				
<b>Total CWIP</b>				
<b>Grand Total</b>				

ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2025

RECONCILIATION TO ALLOCATE VALUE TO TAXING JURISDICTIONS

(Department of Revenue Original Cost report vs. DOR Form 82052)  
As of Year End December 31, 2023

*Input data in blue highlighted cells.*

*Yellow highlighted cells are formula computed.*

Company Name

CVP Tax ID

Year Ended  
December 31, 2023

Original Cost Report Total (excluding CIAC)

(a)

Total Plant in Service (PIS) (Tab 3, Line 1)

Add: Non-Capitalized Leased Property (Tab 6, Col. (a))

Add: CWIP (Tab 3, Line 14)

Deduct: Fee Land (Tab 3, Line 5)

Deduct: Land Rights (Tab 3, Line 6)

Deduct: Licensed Transportation Equipment (Tab 3, Line 8)

Add: Fuel Stock (Tab 3, Line 12)

Add: Materials and Supplies (Tab 3, Line 13)

Add: Adjustments (provide detail)

Deduct: Adjustments (provide detail)

Total Cost of Plant in Service (for FCV allocation)

(b)

Note: (a) and (b) must agree.

(b)  (a)





ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2025

*Input data in blue highlighted cells.*

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Company Name	CVP Tax ID

**STANDARD FACTORS DATA**

As of Year End December 31, 2023

Line #		System	Arizona
1.	MWH Sold to Ultimate Customer		
2.	Ultimate Customer Count		
3.	Net Dollar Invested In Distribution Plant		
4.	Operating and Maintenance Expense		
5.	Distribution Operating and Maintenance Expense		
6.	Miles of Distribution Lines		

**STANDARD FACTORS DATA (Arizona Public Service)**

Line #		System	Arizona
7.	MWH Sold to Ultimate Customer		
8.	Ultimate Customer Count		
9.	Net Dollar Invested In Distribution Plant		
10.	Operating and Maintenance Expense		
11.	Distribution Operating and Maintenance Expense		
12.	Miles of Distribution Lines		

*Provide detailed information below of the publication, date, and page number(s) of the annual report produced by Federal Energy Regulatory Commission (FERC) for Arizona Public Service*


**STANDARD FACTORS DATA (UNS Energy Corporation)**

Line #		System	Arizona
13.	MWH Sold to Ultimate Customer		
14.	Ultimate Customer Count		
15.	Net Dollar Invested In Distribution Plant		
16.	Operating and Maintenance Expense		
17.	Distribution Operating and Maintenance Expense		
18.	Miles of Distribution Lines		

*Provide detailed information below of the publication, date, and page number(s) of the annual report produced by Federal Energy Regulatory Commission (FERC) for UNS Energy Corporation*


ARIZONA PROPERTY TAX FORM  
ELECTRIC DISTRIBUTION COOPERATIVES  
TAX YEAR 2025

VERIFICATION

State of \_\_\_\_\_

County of \_\_\_\_\_

I, \_\_\_\_\_, being duly sworn, upon my oath say that I am  
the \_\_\_\_\_ of the \_\_\_\_\_ and that  
the information contained in this report is complete, true and correct, according to the best of  
my knowledge, information and belief.

Further, the Taxpayer waives its rights to confidentiality under A.R.S. §§ 42-2001 through  
42-2004 with respect to tabs 5, 8, and 9 of this report, and consents to the disclosure of such  
information to County Assessors and their personnel by the Arizona Department of Revenue in  
order to assure that all property is properly assessed and to help protect against double  
assessments.

\_\_\_\_\_

Signature

Subscribed in my presence and sworn to before me, a Notary Public, in and for said County and  
State, by \_\_\_\_\_ on this the \_\_\_\_\_ day of  
\_\_\_\_\_, a.d. 2024.

My commission expires \_\_\_\_\_, 20 \_\_\_\_\_.

In Witness Whereof, I have hereunto set my seal of office.

\_\_\_\_\_

Signature

A valid **Form 285** must be on file with the Department which authorizes the Department to release, disclose or discuss confidential information to the taxpayer’s contact person. If the contact person or employee is not a corporate officer or manager member of the company, the Department may be prohibited from discussing confidential information with the contact person or employee. Therefore, a valid **Form 285** must be on file for every person who will have interactions involving confidential information with the Department. **The Form 285 may be used to appoint such Appointee for multiple years.** Additionally, the **Form 285** may be used to grant an Appointee a Power of Attorney, if the appointed individual intends to represent the taxpayer before the Department in administrative matters.

**The following are considered designated signatories for the Form 285:** (1) Corporate President; 2) Corporate Vice President; 3) Corporate Chief Executive Officer 4) Corporate Chief Financial Officer; 5) Corporate Principal Secretary; 6) Corporate Principal Treasurer; 7) Other Authorized Corporate Officer; 8) or LLC Manager Member.

If an employee, or anyone to whom all future correspondence is referred to, is completing the Property Tax Form on behalf of the company and is not one of Corporate Officers or LLC Manager Members noted above, please have one of the Corporate Officers or LLC Manager Members complete and sign a Arizona Form 285 (General Disclosure/ Representation Authorization Form) on behalf of the employee(s) if it is expected that the employee(s) may have to receive any future confidential information from the Department or field any future questions or clarify any information reported on the Property Tax Form submitted to the Department.

Finally, a **Form 285P** enables the taxpayer to designate a person or agent (“Appointee”) to whom the Arizona Department of Revenue can release confidential information concerning the taxpayer’s Centrally Valued Property, if the release of such information is not otherwise authorized by A.R.S. § 42-2003. **A separate Form 285P must completed for each appointed agent and must be filled out on a yearly basis.**

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For a link to the website containing these forms and instructions, go to:

<https://www.azdor.gov/Forms/PowerofAttorneyDisclosure.aspx>

Please Note: If you have previously filed a Form 285 General Disclosure/Representation

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**General Disclosure/Representation Authorization Form**

*You must sign this form on page 2*

<b>1. TAXPAYER INFORMATION: Please print or type.</b>				<i>Enter only those that apply:</i>
Taxpayer Name			Social Security Number or ITIN	
Spouse's Name (if applicable)			Spouse's Social Security Number or ITIN	
Current Address - number and street, rural route		Apartment/Suite No.		Employer Identification Number
City, Town or Post Office	State	ZIP Code	Daytime Phone (with area code)	AZ Transaction Privilege Tax License No.

<b>2. APPOINTEE INFORMATION</b> (Must sign if any checkboxes in Sections 4 or 5 below are selected)				<i>Enter one of the following identification numbers:</i>
Name (must be an individual)			State and State Bar Number	
Current Address - number and street, rural route		Apartment/Suite No.		State and Certified Public Accountant Number
City, Town or Post Office	State	ZIP Code	Internal Revenue Service Enrolled Agent Number	
Daytime Phone (with area code)			Social Security, ITIN, or Other ID No. Type	

**3. TAX MATTERS:** The appointee is authorized to receive confidential information for the tax matters listed below. By signing this form, I authorize the Department to release confidential information of the taxpayer(s) named above to the appointee named above for the tax type and tax year(s)/period(s) specified below. To grant additional powers, please see Section 4. **To grant a Power of Attorney, please skip Section 4 and go to Section 5.**

TAX TYPE	YEAR(S) OR PERIOD(S)	TYPE OF RETURN/OWNERSHIP			
<input type="checkbox"/> Income Tax		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation		
		<input type="checkbox"/> Partnership	<input type="checkbox"/> Fiduciary-Estate/Trust		
<input type="checkbox"/> Transaction Privilege and Use Tax		<input type="checkbox"/> Individual/Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	<input type="checkbox"/> Trust
		<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Estate	
<input type="checkbox"/> Withholding Tax					
<input type="checkbox"/> Other (e.g., Luxury Tax):		Specify type of return(s)/ownership:			

**4. ADDITIONAL AUTHORIZATION:** Items 4a through 4h allow the Taxpayer(s) to grant additional authorization to the Appointee named above. Please check the boxes accordingly. An additional authorization must be in accordance with Arizona Supreme Court Rule 31. See instructions. If any checkboxes in Sections 4 or 5 are selected, the Appointee MUST sign on Page 2, Section 9.

- 4a  Appointee shall have the power to sign a statute of limitations waiver on Taxpayer's behalf.
- 4b  Appointee shall have the power to execute a protest of a deficiency assessment or a denied refund claim or to execute an agreement on Taxpayer's behalf.
- 4c  Appointee shall have the power to request a formal hearing on Taxpayer's behalf.
- 4d  Appointee shall have the power to represent the taxpayer in any administrative tax proceeding.
- 4e  Appointee shall have the power to execute a closing agreement on Taxpayer's behalf.
- 4f  Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In-Compromise.
- 4g  Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document.
- 4h  Other (please specify):

5.  **POWER OF ATTORNEY:** By checking the box on Section 5, the taxpayer grants the above-named appointee a Power of Attorney to perform any and all acts that the taxpayer can perform with regard to the above-mentioned tax matters and tax year(s) or period(s). This Power of Attorney includes, but is not limited to, the powers listed in items 4a through 4h. The use of a Power of Attorney must be in accordance with Arizona Supreme Court Rule 31. Please specify any limitation to the Power of Attorney:

6.  **REVOCAION OF EARLIER AUTHORIZATION(S):** By checking the box in Section 6, I revoke all prior authorizations filed with the Arizona Department of Revenue. The revocation will be effective as to all earlier authorizations and Powers of Attorney on file with the Arizona Department of Revenue except those specified (please specify):



