

# Disclosure/Representation Authorization Form Instructions

# Arizona Form 285-I

## Phone Numbers

**For information or help, call one of the numbers listed:**

Phoenix (602) 255-3381  
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](http://www.azdor.gov).

## Purpose of Form

Form 285-I enables any individual or joint filer(s) ("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 form can also grant the appointee a Power of Attorney.

## How to File

If the taxpayer is working with a specific section or employee of the department, the taxpayer should mail the original or photocopy of the completed form to that section or employee. Otherwise, the taxpayer should mail the original or photocopy of the completed form to:

Arizona Department of Revenue  
ATTN: Power of Attorney  
1600 W. Monroe  
Phoenix, AZ 85007

## Specific Instructions

### Section 1 - Taxpayer(s) Information

Enter taxpayer's name, address, and daytime telephone number on the lines provided. Taxpayer may attach a supplemental page to the form if section 1 does not provide sufficient space for the required information. The individual taxpayer or joint filer(s) must provide a Social Security number(s).

### Section 2 - Appointee Information

Enter the name of the person you are appointing to be authorized to receive taxpayer's confidential information and/or represent taxpayer. The Appointee must be an individual. Appointee's Social Security number, CPA number, State Bar number, Alternative Preparer Tax Identification number or other identification number must be provided. Please attach a supplemental sheet containing the required information if there is more than one appointee.

### Section 3 - Tax Matters

Please specify the tax year(s) for which appointee is authorized to receive taxpayer's confidential information and/or represent taxpayer. A general reference to "all years", or years "to present" will be accepted as applying only to tax years ending prior to the date the form is signed. A general reference to "all future" years will be subject to a four year limitation.

### Section 4 - Power of Attorney

At minimum, this authorization form authorizes the department to release taxpayer's confidential information to appointee. The taxpayer may also grant the appointee a Power of Attorney by checking the box on line 4. A Power of Attorney authorizes the appointee to perform any and all acts that the taxpayer can perform with regard to the tax matters and tax year(s) specified. Any limitation to this Power of Attorney must be specified.

The appointee must be given the power of attorney in order to represent the taxpayer in any administrative matter with the department. "Administrative matters" include:

- Authorization to sign a statute of limitations waiver on taxpayer's behalf.
- Authorization to execute a protest of a deficiency assessment or agreement on taxpayer's behalf.
- Authorization to request a hearing on taxpayer's behalf.
- Authorization to represent the taxpayer at any administrative tax proceeding.
- Authorization to execute a closing agreement on taxpayer's behalf.
- Authorization to prepare any document, other than a tax return, for filing with the department for a specific person or entity.
- Any other authorization that involves negotiating legal rights or responsibilities on taxpayer's behalf.

In order to represent taxpayer in an administrative matter, in addition to receiving the taxpayer's authorization, the appointee must meet the requirements of Rule 31(c)(13) of the Arizona Rules of the Supreme Court.

The following individuals are authorized pursuant to Rule 31(c)(13) to represent individual taxpayers if they have been authorized by the taxpayer:

Any individual, IF the total amount in dispute, including tax, penalties, and interest, is less than \$5,000.00. If the amount in dispute is equal to or more than \$5,000.00, then only the following individuals can represent a taxpayer if they have been given a Power of Attorney:

- An active member of the State Bar of Arizona;
- An Arizona Certified Public Accountant; or
- A "Federally Authorized Tax Practitioner" within the meaning of Arizona Revised Statutes § 42-2069(D)(1). Such person includes: (1) an enrolled agent authorized to practice before the Internal Revenue Service; (2) an out-of-state attorney or out-of-state certified public accountant, if such person is not currently under suspension or disbarment from practice before the IRS and has filed with the IRS a written declaration that he or she is currently qualified as an attorney or a CPA; and (3) an individual practicing with a federally authorized tax practitioner and who is subject to the same standards of practice and ethics requirements of such person.

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**Section 5 - Revocation of Earlier Authorizations**

This authorization **does not revoke** any earlier authorizations or Powers of Attorney on file with the Arizona Department of Revenue. If you want to revoke all prior authorizations and Powers of Attorney, please check the box. If you wish to revoke only some prior authorizations and/or Powers of Attorney, please check the box and list those authorizations and Powers of Attorney that you wish to remain in effect.

**Section 6 - Signature**

The individual or joint filer must sign the authorization. If both husband and wife (or former husband and wife) want to authorize the same Appointee, both spouses (or former spouses) must sign the form.

**Section 7 - Declaration of Appointee**

An appointee granted a power of attorney under Section 4 must sign and date this declaration and enter the designation 7(a) through (d) under which he or she meets the qualifications of Rule 31(c)(13) of the Arizona Rules of the Supreme Court. An appointee indicating authorization under 7(c) who is engaged in practice with a federally authorized tax practitioner, must provide the name of the practitioner with whom he or she works and that person's CAF number in the place provided.