

2019 Withholding Tax Payroll Service Company Authorization

Arizona Form 821-PSC

For information or help, call one of these numbers:

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.

Withholding Tax Procedures and Rulings

These instructions may refer to the department's withholding tax procedures and rulings for more information. To view or print these, go to our website and click on *Reports & Legal Research* then click on *Legal Research* and select a Document Type and Category from the drop down menus.

Publications

To view or print the department's publications, go to our website and click on *Reports and Legal Research*. Then click on *Publications*.

General Instructions

Purpose of Form

A taxpayer may use Form 821-PSC to authorize any individual, corporation, firm, organization, or partnership to sign returns, file returns, make payments, inspect and receive confidential Arizona withholding tax information beginning with the withholding tax period listed on the form until either four years after the authorization is received by the department, or the authorization is revoked, whichever occurs first.

If a taxpayer wants an individual to inspect or receive information for tax types other than withholding, or to perform other acts on the taxpayer's behalf, the taxpayer may not use Form 821-PSC. The taxpayer must use Arizona Form 285, *General Disclosure/Representation Authorization Form*, or other comparable form. Only an individual may be designated as a representative under a *General Disclosure/Representation Authorization Form*.

Filing Instructions

If the taxpayer is working with a specific section or employee at the department, the taxpayer should mail Form 821-PSC to that section or employee. Otherwise, the taxpayer should mail Form 821-PSC to:

Taxpayer Information and Assistance
Arizona Department of Revenue
PO BOX 29086
Phoenix, AZ 85038-9086

The taxpayer may file an original, a photocopy, or a facsimile transmission (fax) of Form 821-PSC, *Withholding Tax Payroll Service Company Authorization*.

Specific Instructions

Section 1 - Taxpayer Information

Individuals/Sole Proprietors - enter your business name, address, and your Taxpayer Identification Number (TIN).

Corporations, partnerships, or associations - enter the name, business address, and the Employer Identification Number (EIN) of the business.

Trusts - enter the name, title, and address of the trustee, as well as the EIN of the trust.

Estates - enter the name, title, and address of the decedent's executor/personal representative as well as the EIN of the estate.

Section 2 - Appointee Information

Enter your appointee information. For an appointee ID, please provide the appointee's Social Security Number, CPA number, State Bar number, Preparer Tax Identification Number, EIN, or other ID number.

Section 3 - State Authorization

The appointee is authorized to sign returns, file returns, make payments, inspect and receive confidential Arizona withholding tax information beginning with the withholding tax period listed on the form for either four years after the authorization is received by the department, or the authorization is revoked, whichever occurs first. Enter the period for which the authorization begins. If you do not want to authorize all of these acts, use another form, such as Arizona Form 821.

Section 4 - Retention/Revocation of Authorization

A new authorization will revoke a prior authorization if it is granted by the taxpayer to another appointee for the same periods covered by this document.

If there is any existing authorization you do not want to revoke, check the box on this line, and include a copy of the authorization.

A taxpayer may revoke an authorization without authorizing a new appointee by filing a statement of revocation with the department. The statement of revocation must indicate that the authority of the previous authorization is revoked and must be signed by the taxpayer. Also, the name and address of each appointee whose authority is revoked must be listed (or a copy of the authorization to be revoked must be included and marked "revoked").

The filing of a Form 821-PSC will not revoke any Arizona Form 285, or other power of attorney, that is in effect.

Section 6 - Signature of or for Taxpayer

Type of Entity	Who must sign
Individuals/Sole Proprietors	The individual/sole proprietor must sign.
Corporations	A principal corporate officer within the meaning of <i>Arizona Revised Statutes § 42-2003(A)(2)</i> or a person designated by a principal corporate officer must sign.
Partnerships & Ltd Partnerships	A partner having authority to act in the name of the partnership must sign.
Trusts	A trustee must sign.
Estates	An executor/executrix or the personal representative must sign.
Limited Liability Companies	A member having authority to act in the name of the company must sign.

NOTE FOR CORPORATIONS: *An Officer holding a corporate title other than one of those listed, should check the box above the signature line in Section 6 to certify that they are a principal officer of the corporation. For example; a Vice President of Finance or an Assistant Treasurer is not listed and therefore would be required to certify that the officer is a principal officer by checking the box in Section 6.*

For more information, see the department's General Tax Procedure, GTP 18-1, *Procedure for Submitting an Authorization for Disclosure of Confidential Information and Powers of Attorney*.