

# Audit Disclosure Authorization Form

# Arizona Form 285A

## 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 285A enables any individual, sole proprietorship, joint filers, corporation, group of consolidated or combined corporations, partnership, estate, trust, 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.

## How to File

Please submit this form to the specific auditor or audit section of the department that the taxpayer is currently working with.

## Instructions

### Section 1 - Taxpayer 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. If Taxpayer is a consolidated or combined group of corporations, Taxpayer must attach a federal Form 851 or a supplemental sheet, as applicable, containing the names of each member of the consolidated or combined group for which the signator of Form 285A is a principal corporate officer. An individual taxpayer, sole proprietorship, or joint filers must provide a Social Security number(s), Withholding number, or Transaction Privilege Tax License number, as applicable. Taxpayers which are corporations, partnerships, or trusts must provide their Federal Employer Identification Number (EIN) and a Withholding or Transaction Privilege Tax License number, if applicable.

Taxpayers which are estates must provide either the decedent's Social Security Number (SSN) or the estate's EIN, as well as a Withholding or Transaction Privilege Tax License number, if applicable.

### 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 for more than one tax type. Please check applicable boxes and specify the tax year(s) or tax period(s) for which Appointee is authorized to receive Taxpayer's confidential information. A general reference to "all years", "all periods", or periods or years "to present" will be accepted as applying only to tax years (periods) ending prior to the date this form is signed. A general reference to "all future" years or periods will be subject to a four year limitation. Also, check the box that properly describes the form of ownership of Taxpayer.

### Section 4 - Revocation of Earlier Authorizations

This Disclosure Authorization Form **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 5 - Signature

Type of Entity	Who must Sign
Individuals, Joint Filers, and Sole Proprietorships	The individual/sole proprietor must sign the authorization. If Taxpayers are a husband and wife (or former husband and wife), both spouses (or former spouses) must sign the authorization form.
Corporations	A principal corporate officer within the meaning of A.R.S. § 42-2003(A)(2) must sign the authorization.
Partnerships And 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.