

# General Disclosure/Representation Authorization Form

# Arizona Form 285C

## 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 285C enables an individual to certify to the Department that he or she is authorized, pursuant to Arizona Revised Statute (A.R.S.) § 42-2003(A) to receive and discuss the confidential information of the corporation, group of consolidated or combined corporations, partnership, estate, trust, or other organization, association, or group thereof ("Taxpayer").

## How to File

Mail an original or photocopy of the completed form to:

Taxpayer Information and Assistance  
Arizona Department of Revenue  
P.O. Box 29086  
Phoenix, AZ 85038-9086

**NOTE:** *If you are sending this form at the request of a department employee; instead of sending the completed form to the address listed above, mail the original or a photocopy of the completed form to the address that was provided to you by the employee.*

## 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/combined group for which the signator of Form 285C is a principal corporate officer.

Taxpayers which are corporations, partnerships, or trusts must provide their Employer Identification number and a Transaction Privilege Tax License number if applicable. Taxpayers which are estates must provide the decedent's Social Security number and the estate's Employer Identification number, as well as a Transaction Privilege Tax License number, if applicable.

### Section 2 - Signator Information

For an Identification Number, please provide a Social Security number, CPA number, State Bar number, Alternative Preparer Tax Identification Number, or any other identification number including one assigned to the Signator by Taxpayer.

### Section 3 - Tax Periods

Please specify the tax year(s) or tax period(s) during which the Signator is/was authorized, pursuant to A.R.S. § 42-2003(A), to receive and discuss 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 all years/periods open under the statute of limitations (A.R.S. § 42-1104) and ending prior to the date the certification form is signed.

### Section 4 - Certification

The Signator is required to indicate by checking the appropriate box(es) that he/she is authorized, pursuant to I.R.S. § 42-2003(A), to received and discuss confidential year(s) named in Section 1 and/or to execute a power of attorney form for another person.

### Section 5 - Signature

Type of Entity	Who must sign?
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 on behalf 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.