

Audit Disclosure Authorization Form

Arizona Form 285A

Phone Numbers

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

Phoenix (602) 716-6010
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.

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. For more information or guidance for completing this form, see General Tax Procedure (GTP) 15-2.

How to File

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

Line-by-Line 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 (TPT) 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 SSN, CPA number, State Bar number, Alternative Preparer Tax Identification Number, or other government issued ID number that is unique to the Appointee (for example: a passport or driver's license number).

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. Also, check the box that properly describes the form of ownership of Taxpayer. (See GTP 15-2 for guidance).

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

Taxpayer	Who may sign an authorization
Individual - Single	<ul style="list-style-type: none">• Individual
Individual - Joint	<ul style="list-style-type: none">• Both sign same document for the same representative.• Each signs separate document for two representatives.
Sole Proprietorship Business (Federal Form 1040 Schedules C, E, F income) This includes where there is no entity or where entity is disregarded for income tax purposes (e.g. disregarded L.L.C.)	<ul style="list-style-type: none">• The individual owner of business.
Corporations	<ul style="list-style-type: none">• A principal corporate officer (president, CEO, vice president, secretary or treasurer), his designee or any person authorized by the Board of Directors or other governing body.

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Partnerships (general or limited partnerships)	<ul style="list-style-type: none"> Any general partner of the partnership; designee of general partner.
Limited Liability Company (L.L.C.) (if taxation is at the entity level) See above where L.L.C. treated as disregarded entity or where tax relates to flow through items on individual return	<ul style="list-style-type: none"> Member in a member-managed L.L.C.; manager in a manager-managed L.L.C.; designee of member or manager.
Trusts	<ul style="list-style-type: none"> Any trustee; a beneficiary or grantor only if he has a material interest that will be affected by the confidential information.
Bankruptcy estate/receivership	<ul style="list-style-type: none"> Refer to court document appointing bankruptcy trustee to ensure disclosure is authorized.
Estates	<ul style="list-style-type: none"> Personal representative Any heir, next of kin or beneficiary, only if he has a material interest that will be affected by the confidential information.

Important Tips -

- Review the instructions and General Tax Procedure (GTP) 15-2 before completing the form
- Inspect the form and verify you have entered all of the required information
- Retain a copy for your files