

General Disclosure/Representation Authorization Form

Arizona Form 285C

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

How to File

Mail an original or photocopy of the completed form to:

Taxpayer Information and Assistance
Arizona Department of Revenue
PO 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.*

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

Taxpayers which are corporations, partnerships, or trusts must provide their federal employer identification number (EIN) and a transaction privilege tax (TPT) license number, if applicable. Taxpayers which are estates must provide the decedent's social security number (SSN) and the estate's EIN, as well as a TPT license number, if applicable.

Section 2 - Signator Information

For an Identification Number, please provide a social security number (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 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.

Section 4 - Certification

The Signator is required to indicate by checking the appropriate box(es) that he or she is authorized, pursuant to I.R.S. § 42-2003(A), to receive 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 may sign authorization
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.
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 representativeAny heir, next of kin or beneficiary, only if he has a material interest that will be affected by the confidential information.