

Disclosure Authorization Form

Arizona Form 285B

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 285B enables any individual, sole proprietorship, corporation, group of consolidated/combined corporations, partnership, estate, trust, governmental agency, 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

Mail the 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 and daytime telephone number on the lines provided. If Taxpayer is a consolidated or combined group of corporations, Taxpayer may attach a federal Form 851 or a supplemental sheet, as applicable, containing the names of each member of the consolidated/combined group.

Taxpayer must also provide a federal employer identification number (EIN), an Arizona withholding number, or a transaction privilege tax (TPT) license number.

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 (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 to authorize disclosure of confidential information relating to transaction privilege and use tax or to withholding tax. Please check applicable box(es) for which Appointee is authorized to receive Taxpayer's confidential information.

Section 4 - Tax Periods

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 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.
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.

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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