

ARIZONA FORM
821

STATE OF ARIZONA • DEPARTMENT OF REVENUE
Withholding Tax Information Authorization

1. Taxpayer Information - Taxpayer must sign and date this form on line 5.

Taxpayer Name	Daytime Telephone Number	Employer Identification Number (EIN)
Address (Number and street or PO Box)		
City	State	Zip Code

2. Appointee Information

Name	Identification Number		
Address (Number and street or PO Box)	Telephone Number		
City	State	Zip Code	Fax Number

3. Authorization

The appointee is authorized to inspect and/or receive confidential Arizona withholding tax information for the following tax year(s) or period(s):

4. Retention/Revocation of Withholding Tax Information Authorization

This withholding tax information authorization automatically revokes all earlier withholding tax information authorization(s) on file with the Arizona Department of Revenue for the same years or periods covered by this document. If you do not want to revoke a prior withholding tax information authorization, check this box

You must attach a copy of any withholding tax information authorization you want to remain in effect.

5. Signature of or for Taxpayer

I hereby certify that the Director of the Arizona Department of Revenue is authorized to release any and all Arizona withholding tax information in department files concerning the undersigned taxpayer and relieve said Director, or department representative, of any liability whatsoever for releasing such withholding tax information to the appointee specified by this withholding tax information authorization. If signed by a corporate officer or partner, I certify that I have the authority to execute this withholding tax information authorization on behalf of the taxpayer(s).

If this withholding tax information authorization is not signed, it will be returned.

Print Name

Print Name

Signature

Signature

Date

Date

Send Form to: **Arizona Department of Revenue, PO Box 29086, Phoenix AZ 85038-9086**

Obtain additional information or assistance, and tax forms and instructions, by contacting one of the numbers listed below:

Phoenix (602) 255-2060

From area codes 520 and 928, toll-free (800) 843-7196

Form Orders (602) 542-4260

Hearing impaired TDD user

Phoenix (602) 542-4021

From area codes 520 and 928, toll-free (800) 397-0256

Obtain tax rulings, tax procedures, tax forms and instructions, and other tax information by accessing the department's Internet home page at www.azdor.gov.

General Instructions

Purpose of Form

A taxpayer may use Form 821 to authorize any individual, corporation, firm, organization, or partnership to inspect and/or receive confidential Arizona withholding tax information for the years or periods listed on the form.

If a taxpayer wants an individual to inspect and/or receive information for tax types other than withholding, or to perform other acts on the taxpayer's behalf, the taxpayer may not use Form 821. They taxpayer must use Arizona Form 285, *General Disclosure/Representation Authorization Form*, or other comparable form. Only an individual may be designated as a representative under a *General Disclosure/Representation Authorization Form*.

Filing Instructions

If the taxpayer is working with a specific section or employee at the department, the taxpayer should mail Form 821 to that section or employee. Otherwise, the taxpayer should mail Form 821 to:

Arizona Department of Revenue
Taxpayer Information and Assistance
PO BOX 29086
Phoenix, AZ 85038-9086

The taxpayer may file an original, a photocopy, or a facsimile transmission (Fax) of the *Withholding Tax Information Authorization*.

Specific Instructions

Section 1 - Taxpayer Information

Individuals - enter your name, address, and your EIN.

Corporations, partnerships, or associations - enter the name, business address, and the EIN of the business.

Trusts - enter the name, title, and address of the trustee, as well as the EIN of the trust.

Estates - enter the name, title, and address of the decedent's executor/personal representative as well as the EIN of the estate.

Section 2 - Appointee

Enter the name of your appointee. For an appointee ID, please provide the appointee's SSN, CPA number, State Bar number, Alternative Preparer Tax Identification Number, EIN, or other ID number.

Section 3 - Authorization

The appointee may only be authorized to inspect and/or receive Arizona withholding tax information. Enter the years or periods for which the authorization is granted.

Any tax year(s) or period(s) that have ended as of the date a withholding tax information authorization is signed may be listed. The number of future tax years or periods that will be accepted is limited to tax years or periods that end no later than four years after the date the withholding tax information authorization is signed.

A general reference to "all years" or "all periods" will be accepted as applying only to tax years (periods) ending prior to the date the withholding tax information authorization is signed. A general reference to "all future years" will be subject to the four-year limitation.

Section 4 - Retention/Revocation of Withholding Tax Information Authorization

A new withholding tax information authorization will revoke a prior withholding tax information authorization if it is granted by the taxpayer to another appointee for the same years or periods covered by this document.

If there is any existing withholding tax information authorization you do not want to revoke, check the box on this line, and attach a copy of the withholding tax information authorization.

A taxpayer may revoke a withholding tax information authorization without authorizing a new appointee by filing a statement of revocation with the department. The statement of revocation must indicate that the authority of the previous withholding tax information authorization is revoked and must be signed by the taxpayer. Also, the name and address of each appointee whose authority is revoked must be listed (or a copy of the withholding tax information authorization to be revoked must be attached and marked "revoked").

The filing of a Form 821 will not revoke any Arizona Form 285 or other power of attorney that is in effect.

Section 5 - Signature of Taxpayer

Type of Entity	Who must sign
Individuals	The individual/sole proprietor must sign.
Corporations	A principal corporate officer within the meaning of ARS § 42-2003(A)(2) or a person designated by a principal corporate officer must sign.
Partnerships & Ltd Partnerships	A partner having authority to act in the name of the partnership must sign.
Trusts	A Trustee must sign.
Estates	An Executor/Executrix or the personal representative must sign.
Limited Liability Companies	A member having authority to act in the name of the company must sign.