

2014 Withholding Tax Payroll Service Company Authorization

Arizona Form 821-PSC

Obtain additional information or assistance by calling one of the numbers listed below:

Phoenix (602) 255-2060
From area codes 520 and 928, toll-free (800) 843-7196

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-PSC to authorize any individual, corporation, firm, organization, or partnership to sign returns, file returns, make payments, inspect and receive confidential Arizona withholding tax information beginning with the withholding tax period listed on the form until either four years after the authorization is received by the department, or the authorization is revoked, whichever occurs first.

If a taxpayer wants an individual to inspect 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-PSC. The 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-PSC to that section or employee. Otherwise, the taxpayer should mail Form 821-PSC 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 Form 821-PSC, *Withholding Tax Payroll Service Company 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 Information

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

Section 3 - State Authorization

The appointee is authorized to sign returns, file returns, make payments, inspect and receive confidential Arizona withholding tax information beginning with the withholding tax period listed on the form for either four years after the authorization is received by the department, or the authorization is revoked, whichever occurs first. Enter the period for which the authorization begins. If you do not want to authorize all of these acts, use another form, such as Arizona Form 821.

Section 4 - Retention/Revocation of Authorization

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

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

A taxpayer may revoke an 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 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 authorization to be revoked must be attached and marked "revoked").

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

Section 6 - Signature of or for Taxpayer

Type of Entity	Who must sign
Individuals	The individual/sole proprietor must sign.
Corporations	A principal corporate officer within the meaning of A.R.S. § 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.