

# General Disclosure/Representation Authorization Form

**Arizona Form  
285**

## 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](http://www.azdor.gov).

## Purpose of Form

A taxpayer may use Form 285 to authorize the department to release confidential information to the taxpayer's Appointee. The department may have to disclose confidential information to fully discuss tax issues with, or respond to tax questions by, the Appointee. A taxpayer may also use Form 285 to grant additional powers to the Appointee, up to and including a power of attorney. 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.*

## Who Can Use Form 285?

Any of the following may file Form 285.

- An individual
- Individuals that file joint returns
- A sole proprietorship
- A corporation
- A group of consolidated or combined corporations
- A partnership
- A limited liability company
- An estate
- A trust
- A governmental agency
- Any other organization, association, or group

**NOTE:** *A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. A fiduciary does not act as a representative and should not file Form 285. If a fiduciary wants to authorize an individual to represent or perform certain acts on behalf of the entity, the fiduciary must file a signed power of attorney naming that person to act in the position of the taxpayer.*

## Line-by-Line Instructions

### Section 1 - Taxpayer Information

Enter the taxpayer's name, address, and daytime telephone number on the lines provided. If more space is needed, attach an additional page.

For income tax purposes:

- Each individual signing this form must enter his or her social security number (SSN).
- A corporation, partnership, trust or estate must enter its employer identification number (EIN).

For withholding tax purposes, an individual, corporation, partnership, trust or estate must enter the EIN.

For transaction privilege tax (TPT) purposes:

- An individual must enter the TPT license number.
- A corporation, partnership, or trust must enter its TPT license number. If the corporation, partnership or trust has more than one location, also enter the corporation, partnership, or trust EIN.
- An estate must enter the estate's TPT license number.

### Foreign Address -

If the taxpayer has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### Section 2 - Appointee Information

The Appointee must be an individual. Enter the first and last name and address of the person the taxpayer is appointing to receive confidential information and/or to act on the taxpayer's behalf.

If the Appointee has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Enter the ID number of the individual (Appointee). This may be an SSN, CPA number, State Bar number, Alternative Preparer Tax ID number or other government issued ID number that is unique to the Appointee (for example: a passport or driver's license number). If the taxpayer wants to name more than one Appointee, attach an additional sheet that contains the required information for each Appointee.

**NOTE:** *The number used must be different for each individual Appointee designated. For identification purposes the Appointee will be required to provide that number when contacting the Department.*

### Section 3 - Tax Matters

You may use this form for more than one tax type. Please check the box or boxes to specify the tax type covered by this authorization. Specify the tax year(s) or tax period(s). Also, check the box that properly describes the form of ownership of the Taxpayer. (See GTP 15-2 for guidance).

**NOTE:** When you sign this form, you are authorizing the department to release confidential information to the named Appointee. If you would like to grant additional authority to the Appointee, complete section 4 of this form. If you want to grant a power of attorney, skip section 4 and complete section 5.

**Section 4 - Additional Authorization**

This section is only required if additional authorization is required.

Items 4a through 4h allow the taxpayer to grant additional authorization to the Appointee. Please check all boxes that apply. The items specified in Items 4a through 4f are administrative matters with the department. Any other authorization that involves negotiating legal rights or responsibilities or filing documents on the taxpayer’s behalf is also an administrative matter.

In order to represent a taxpayer in an administrative matter, the Appointee must be an Arizona attorney or must meet the requirements of Rule 31(d)(13) of the Arizona Rules of the Supreme Court. The following individuals are authorized pursuant to Rule 31(d)(13) to represent taxpayers in administrative matters, authorized by the taxpayer.

1. Any individual, IF the total amount in dispute, including tax, penalties, and interest, is less than \$5,000.00.
2. A full-time officer, partner, member or manager of a limited liability company, or employee, if all of the following apply:
  - The taxpayer is a legal entity, such as a corporation, a formal partnership, a limited liability company, or a trust.
  - Representation of the entity is not the Appointee’s primary duty to the legal entity, but secondary or incidental to other duties relating to the management or operation of the legal entity.
  - The person is not receiving separate or additional compensation (other than reimbursement for costs) for representation.

If either 1 or 2 do not apply, then only the following individuals can represent a taxpayer when the taxpayer authorizes:

1. An active member of the State Bar of Arizona;
2. An Arizona Certified Public Accountant; or
3. A “Federally Authorized Tax Practitioner” within the meaning of Arizona Revised Statutes § 42-2069(D)(1). This includes:
  - An enrolled agent authorized to practice before the IRS.
  - An out-of-state attorney or out-of-state certified public accountant, if the person is not currently under suspension or disbarment from practice before the IRS and if the person has filed with the IRS a written declaration that he or she is currently qualified as an attorney or a CPA.
  - An individual practicing with a federally authorized tax practitioner and who is subject to the same standards of practice and ethics requirements of that person.

**Section 5 - Power of Attorney**

By checking the box on line 5, the taxpayer grants the Appointee power of attorney. A power of attorney authorizes the Appointee to perform any and all acts that the taxpayer can perform with regard to the tax matters and tax year(s) or period(s) specified. This includes, but is not limited to, the powers listed in items 4a through 4h. Any limitation to this power of attorney must be specified. The use of a power of attorney must be in accordance with Rule 31 of the Arizona Rules of the Supreme Court. (See Section 4.)

**Section 6 - Revocation of Earlier Authorization(s)**

This authorization **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 revocation 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 7 - Corporations Having Controlled Subsidiaries**

If you list names in this section you must check one of the boxes to indicate if names listed, are to be “included in the disclosure authorization” or “excluded in the disclosure authorization”. DO NOT use this section to list multiple Appointees. Instead, use a separate sheet.

The department may disclose confidential information relating to a corporate taxpayer to a designee of the taxpayer who is authorized in writing by the taxpayer.

A principal corporate officer of a parent corporation may execute a written authorization for a controlled subsidiary.

A principal corporate officer of a parent corporation that wants to designate a person to receive confidential information regarding the corporation’s controlled subsidiaries must either:

1. Attach a list of each controlled subsidiary that the parent wants to include in the disclosure authorization (federal Form 851 may be used for this purpose); or
2. Complete Section 7 of Form 285.

**Section 8 - Signature of or for Taxpayer**

Taxpayer	Who may sign an authorization
Individual - Single	<ul style="list-style-type: none"> <li>• Individual</li> </ul>
Individual - Joint	<ul style="list-style-type: none"> <li>• Both sign same document for the same representative.</li> <li>• Each signs separate document for two representatives.</li> </ul>
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"> <li>• The individual owner of business.</li> </ul>

Corporations	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
Partnerships (general or limited partnerships)	<ul style="list-style-type: none"> <li>• Any general partner of the partnership; designee of general partner.</li> </ul>
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"> <li>• Member in a member-managed L.L.C.; manager in a manager-managed L.L.C.; designee of member or manager.</li> </ul>
Trusts	<ul style="list-style-type: none"> <li>• Any trustee; a beneficiary or grantor only if he has a material interest that will be affected by the confidential information.</li> </ul>
Bankruptcy estate/receivership	<ul style="list-style-type: none"> <li>• Refer to court document appointing bankruptcy trustee to ensure disclosure is authorized.</li> </ul>
Estates	<ul style="list-style-type: none"> <li>• Personal representative</li> <li>• Any heir, next of kin or beneficiary, only if he has a material interest that will be affected by the confidential information.</li> </ul>

**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

**Section 9 - Declaration of Appointee**

If the Appointee has been given authority under any of Section 4a through 4h or Section 5 or is otherwise authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court, the Appointee must sign and date this declaration and enter a designation from 9a through 9e. The persons who are authorized to practice law before the Department of Revenue include active Arizona attorneys and those authorized under Rule 31(d)(13) of the Arizona Rules of the Supreme Court. An Appointee indicating authorization under 9d who is engaged in practice with a federally authorized tax practitioner, must provide the name of the practitioner with whom he or she works and that person's CAF number in the place provided.