

Audit Disclosure Authorization Form Instructions

PURPOSE OF FORM

Form 285A enables any individual, sole proprietorship, joint filers, corporation, group of consolidated or combined corporations, partnership, estate, trust, 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.

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 or combined group for which the signator of Form 285A is a principal corporate officer.

An individual taxpayer, sole proprietorship, or joint filers must provide a Social Security number(s), Withholding number, or Transaction Privilege Tax License number, as applicable. Taxpayers which are corporations, partnerships, or trusts must provide their Federal Employer Identification number and a Withholding or Transaction Privilege Tax License number, if applicable. Taxpayers which are estates must provide either the decedent's Social Security number or the estate's Federal Employer Identification number, as well as a Withholding or Transaction Privilege Tax License number, if applicable.

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, CPA number, State Bar number, Alternative Preparer Tax Identification Number, or any other identification number including one assigned to Appointee by Taxpayer.

Section 3- Tax Matters.

You may use this form for more than one tax type. 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. A general reference to "all years", "all periods", or periods or years "to present" will be accepted as applying only to tax years (periods) ending prior to the date this form is signed. A general reference to "all future" years or periods will be subject to a four year

limitation. Also, check the box that properly describes the form of ownership of Taxpayer.

Section 4- Revocation of Earlier Authorizations.

This Disclosure Authorization Form **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 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 5- Signature.

<u>Type of Entity</u>	<u>Who must sign</u>
Individuals, Joint Filers, and Sole Proprietorships	The individual/sole proprietor must sign the authorization. If Taxpayers are a husband and wife (or former husband and wife), both spouses (or former spouses) must sign the authorization form.
Corporations	A principal corporate officer within the meaning of A.R.S. § 42-2003(A)(2) must sign the authorization.
Partnerships & Limited Partnerships	A partner having authority to act in the name of the partnership must sign the authorization.
Trusts	A Trustee must sign the authorization.
Limited Liability Companies	A member having authority to act in the name of the company must sign the authorization.
Governmental Agencies	An officer having authority to act on behalf of the governmental agency must sign the authorization.

HOW TO FILE FORM

Please submit this form to the specific auditor or audit section of the Department that Taxpayer is currently working with.