## Arizona Form 285

## General Disclosure/Representation Authorization Form

		}	You must :	sign page 2					
1.	TAXPAYER INFORMATION	Enter only those that apply:							
Tá	axpayer Name		Social Security Number						
S	pouse's Name (if applicable)		<del>municipality and the control of the</del>	Spouse's Social Security Number					
P	resent Address - number and	street, rural route	Apartment/Suite No.			Employer Identification Number			
City, Town or Post Office State ZIP Coc			e Daytime Phone (with area co		area code)	AZ Transaction Privilege Tax License No.			
2	ADDOINTEE INCODMATIC	ON (Must sign if any checkboxes i	in Continue A and						
_	ame	(Must sign if any checkboxes i	in Sections 4 or	b below are selected)		of the following identit State Bar Number	fication numbers:		
Р	resent Address - number and	street, rural route		Apartment/Suite No.	State and C	Certified Public Accou	Intant Number		
С	ity, Town or Post Office		State	ZIP Code	Internal Re	venue Service Enroll	ed Agent Number		
D	aytime Phone (with area code		Social Sec		urity or Other ID No. Type				
3.	3. TAX MATTERS: The appointee is authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information for the tax matters listed below. By signing this form, I authorized to receive confidential information of the tax payer(s) named above to the appointee named above for the tax type and tax matters listed below. To grant additional powers, please see Section 4. To grant a Power of Attorney, please skip Section 4 and Section 5.								
	TAX TYPE	YEAR(S) OR PERIOD(S)		TYPE OF F		N/OWNERSHIP			
	☐ Income Tax		☐ Individual ☐ Partnershi			☐ Individual Single Return ☐ Corporation☐ Fiduciary-Trust☐ Fiduciary-Estate			
	☐ Transaction Privilege and Use Tax				☐ Partnership ☐ Corporation ☐ Trust ☐ Limited Liability Partnership ☐ Estate				
	☐ Withholding Tax								
	Other (specify tax type):		Specify type of	of return(s)/ownership	:				
4.	ADDITIONAL AUTHORIZATION: Items 4a through 4h allow the taxpayer(s) to grant additional authorization to the appointee named above. Please check the boxes accordingly. An additional authorization must be in accordance with Arizona Supreme Court Rule 31. See instructions. If any checkboxes in Sections 4 or 5 are selected, the appointee MUST sign on Page 2, Section 9.								
	4a Appointee shall have the power to sign a statute of limitations waiver on Taxpayer's behalf.								
4b Appointee shall have the power to execute a protest of a deficiency assessment or a denied refund cla							m or to execute an		
	agreement on Taxpa								
4c Appointee shall have the power to request a formal hearing on Taxpayer's behalf.									
	4d Appointee shall have the power to represent the taxpayer in any administrative tax proceeding.								
4e Appointee shall have the power to execute a closing agreement on Taxpayer's behalf.									
4f Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In-Compromise.									
4g Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document.									
	4h Other (please specif	y):							
							1		
5.	POWER OF ATTORNEY: By checking the box on Section 5, the taxpayer grants the above-named appointee a Power of Attorney to perform an and all acts that the taxpayer can perform with regard to the above-mentioned tax matters and tax year(s) or period(s). This Power of Attorne includes, but is not limited to, the powers listed in items 4a through 4h. The use of a Power of Attorney must be in accordance with Arizon Supreme Court Rule 31. Please specify any limitation to the Power of Attorney:								
		THE ATELIANT		<b>3</b>					
6.	file with the Arizona Dep	LIER AUTHORIZATION(S): partment of Revenue unless the ers of Attorney on file with the A	he revocation	box to the left is che	cked. The r	evocation will be eff	ective as to all earlier		

Ta	axpayer Name (as shown on page 1)			Taxpayer Identification Numb	er			
L								
7.	CORPORATIONS HAVING CONTROLLED SUBSIDIARIES: A.R.S. §42-2003(A)(1) provides that confidential information relating to a corporat taxpayer may be disclosed to a designee of the taxpayer who is authorized in writing by the taxpayer. A principal corporate officer of a pare corporation may execute a written authorization for a controlled subsidiary. A principal corporate officer of a parent corporation that desires designate a person to receive confidential information regarding the corporation's controlled subsidiaries must either attach a list containing the name of each controlled subsidiary that the parent company wants included in the disclosure authorization (a federal Form 851 may be used for this purpos or taxpayer may complete the following to include all controlled subsidiaries in the disclosure authorization. In addition, there is space provided exclude specific controlled subsidiaries from the disclosure authorization.							
	Please check one of the following:  Include all controlled subsidiaries	. A controlled sub	sidiary, for purposes of A.R.S. §42-2003,	is defined as more than 50%	ownership or control.			
			iaries named below. The following contr					
		IAME	EMPLOYER I.D. N	O. TAX YEARS (if	not all years)			
	7a							
	7b							
	7c			_				
	7d			_				
	7e							
	7f							
8.	SIGNATURE OF OR FOR TAXPAYER: I hereby certify that the Arizona Department of Revenue is authorized to release any and all confidentic information concerning the above-mentioned taxpayer. By signing this form, I certify that I have the authority, within the meaning of A.R.S. §42-2003(A to execute this authorization form on behalf of the above-mentioned corporation(s), limited liability company(ies), trust(s), estate(s), partnership(s and/or individual(s). I understand that to knowingly prepare or present a document which is fraudulent or false is a Class 5 felony pursuant to A.R.S. §42-1127(B)(2).							
	SIGNATURE	D	ATE SIGNATURE		DATE			
	PRINT NAME							
	PRINT NAME		PRINT NAME					
	TITLE		TITLE					
9.	DECLARATION OF APPOINTEE: Complete if Appointee has been given authority under any Section 4a through h or Section 5 or is otherwise authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court.							
	Under penalties of perjury, I declare that I am one of the following:  9a A full-time officer, partner, member or manager of a limited liability company, or employee if the individual qualifies under Rule 31(d)13 of the Arizona Rules of the Supreme Court.  9b Attorney - an active member of the State Bar of Arizona.  9c Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona.  9d Federally Authorized Tax Practitioner within the meaning of A.R.S. § 42-2069(D)(1). If appointee is engaged in practice with a federally authorized tax practitioner, provide the practitioner's name and CAF number below:							
	PRACTITIONER'S NAME		CAF NUMBER	CAF NUMBER				
	9e Other - This may be any individual,	providing the total	amount in dispute, including tax, penalt	ncluding tax, penalties, and interest is less than \$5,000.00.				
	If this Declaration of Appointee is not signed and dated, the representation authorization will be returned.							
	DESIGNATION Check one box for each appointee:	JURISDICTION (State)	SIGNATUR	RE	DATE			
	9a9b9c9d9e							
	□9a □9b □9c □9d □9e							
	□9a □9b □9c □9d □9e							
	Пая Пар Пас Пад Пав							