

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.

Type of Entity	Who must sign
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.

ARIZONA FORM

285A

Effective February 29, 2000

Audit Disclosure Authorization Form

ARIZONA DEPARTMENT OF REVENUE

1. TAXPAYER INFORMATION: Please print or type.			<i>Enter only those that apply:</i>		
Taxpayer Name(s)			Employer Identification Number		
Present Address - number and street, rural route		Apartment/Suite No.	Arizona Withholding Number		
City, Town or Post Office	State	Zip Code	Arizona Transaction Privilege Tax License Number		
Daytime Telephone Number (with area code)			Social Security Number(s)		

2. APPOINTEE INFORMATION			2nd APPOINTEE INFORMATION (if applicable)		
Name			Name		
Address (if different from taxpayer's address above)		Apartment/Suite No.	Address (if different from taxpayer's address above)		Apartment/Suite No.
City, Town or Post Office	State	Zip Code	City, Town or Post Office	State	Zip Code
Daytime Telephone Number (with area code)			Daytime Telephone Number (with area code)		
Social Security or Other ID No.	Type		Social Security or Other ID No.	Type	

3. TAX MATTERS: The appointee is authorized to receive and discuss confidential information for the tax matters listed below.

TAX TYPE	YEAR(S) OR PERIOD(S)	TYPE OF RETURN/OWNERSHIP		
<input type="checkbox"/> Income Tax		<input type="checkbox"/> Individual Joint Return	<input type="checkbox"/> Individual Single Return	<input type="checkbox"/> Corporation
		<input type="checkbox"/> Partnership	<input type="checkbox"/> Fiduciary-Trust	<input type="checkbox"/> Fiduciary-Estate
<input type="checkbox"/> Transaction Privilege and Use Tax		<input type="checkbox"/> Individual/Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation
		<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Trust
<input type="checkbox"/> Withholding Tax				
<input type="checkbox"/> Other (specify tax type):		Specify type of return(s)/ownership:		

4. REVOCATION OF EARLIER AUTHORIZATION(S)

Check this box if you wish to revoke any earlier authorizations or Powers of Attorney on file with the Arizona Department of Revenue. The revocation will be effective as to ALL earlier authorizations and Powers of Attorney (even those relating to a different tax type) on file with the Department of Revenue except those specified (please specify):

5. SIGNATURE OF OR FOR TAXPAYER

I hereby certify that the Arizona Department of Revenue is authorized to release any and all confidential 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 DATE

 PRINT NAME

 TITLE

→ _____
 SIGNATURE DATE

 PRINT NAME

 TITLE