Arizona Form 285

## **General Disclosure/Representation Authorization Form**

	You must	sign page 2			
1. TAXPAYER INFORMATION: Please print	Enter only those that apply:				
Taxpayer Name				Social Security Num	ber
Spouse's Name (if applicable)				Spouse's Social Sec	curity Number
Present Address - number and street, rural route	Apartment/Suite No.		Employer Identification Number		
City, Town or Post Office State	ZIP Code	Daytime Phone (with	area code)	AZ Transaction Privi	lege Tax License No.
2. APPOINTEE INFORMATION (Must sign if an	y checkboxes in Sections 4 or	5 below are selected)		f the following identif tate Bar Number	ication numbers:
Name (must be an individual)			State and S	iale bai Number	
Present Address - number and street, rural route	Apartment/Suite No.	State and C	Certified Public Accountant Number		
City, Town or Post Office	ZIP Code	Internal Rev	evenue Service Enrolled Agent Number		
Daytime Phone (with area code)			Social Secu	rity or Other ID No.	Туре
<ol> <li>TAX MATTERS: The appointee is authorize the Department to release confidential infor period(s) specified below. To grant addition Section 5.</li> </ol>	mation of the taxpayer(s) r	amed above to the ap	pointee nam	ed above for the tax	type and tax year(s)/
TAX TYPE YEAR(S) OR	TYPE (	TYPE OF RETURN/OWNERSHIP			
☐ Income Tax				Single Return	Corporation
	Partnersh	•	Fiduciary-		Fiduciary-Estate
☐ Transaction Privilege and Use Tax	<u> </u>	· · · · · · · · · · · · · · · · · · ·		ip Corporation ability Partnership	☐ Trust ☐ Estate
☐ Withholding Tax	Emilios E	domity Company		ability i ditilicionip	
Other (specify tax type):	Specify type	of return(s)/ownership	:		
<ul> <li>4. ADDITIONAL AUTHORIZATION: Items 4a check the boxes accordingly. An additional checkboxes in Sections 4 or 5 are selected,</li> <li>4a Appointee shall have the power to sit of the power agreement on Taxpayer's behalf.</li> <li>4c Appointee shall have the power to reduce the</li></ul>	all authorization must be in the appointee MUST sign of the appointee MUST sign of the appointee MUST sign of the appointer a protest of a quest a formal hearing on a present the taxpayer in any accute a closing agreement appresent the taxpayer in any delegate to others any or a me box on Section 5, the tax me with regard to the above as listed in items 4a throughts.	accordance with Arizon Page 2, Section 9. raiver on Taxpayer's be a deficiency assess Taxpayer's behalf. r administrative tax process on Taxpayer's behalf. r collection matter included authority granted to expayer grants the above-mentioned tax matter in 4h. The use of a F	ehalf. ment or a ceeding.  uding an Offe appointee by e-named apps and tax ye	denied refund clair er-In-Compromise. y this document.	e instructions. If any m or to execute an ttorney to perform any his Power of Attorney
6. REVOCATION OF EARLIER AUTHOR	ZATION(S): This authoriz	zation does not revok	e any earliei	authorizations or P	owers of Attorney on

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authorizations and Powers of Attorney on file with the Arizona Department of Revenue except those specified (please specify):

file with the Arizona Department of Revenue unless the revocation box to the left is checked. The revocation will be effective as to all earlier

Taxpayer Name (as shown on page 1)			Taxpayer Identification Number			
7.	corporations having controlled subsidiaries: A.R.S. §42-taxpayer may be disclosed to a designee of the taxpayer who is authoriz corporation may execute a written authorization for a controlled subsidiar designate a person to receive confidential information regarding the corporation of each controlled subsidiary that the parent company wants included in the dor taxpayer may complete the following to include all controlled subsidiaries exclude specific controlled subsidiaries from the disclosure authorization.	ed in writing by the tax y. A principal corporate on's controlled subsidiar isclosure authorization (a	payer. A principal corporate e officer of a parent corpora- ries must either attach a list c a federal Form 851 may be u	e officer of a parent ation that desires to ontaining the names sed for this purpose)		
	Please check one of the following:					
	Include all controlled subsidiaries. A controlled subsidiary, for purposes	of A.R.S. §42-2003, is d	efined as more than 50% ow	nership or control.		
				·		
	Include all controlled subsidiaries except the subsidiaries named below.	ow. The following controlled subsidiaries are specifically excluded:				
	NAME	EMPLOYER I.D. NO.	TAX YEARS (if no	ot all years)		
	·			<u> </u>		
	7a					
	7b					
	7c					
	7d					
	7e					
	7f					
	and/or individual(s). I understand that to knowingly prepare or present a doc §42-1127(B)(2).  SIGNATURE  DATE	SIGNATURE		DATE		
	PRINT NAME	PRINT NAME				
	TITLE	TITLE				
9.	<ul> <li>DECLARATION OF APPOINTEE: Complete if Appointee has been given authority under any Section 4a through h or Section 5 or is otherw authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court.</li> <li>Under penalties of perjury, I declare that I am one of the following:</li> <li>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.</li> <li>9b Attorney - an active member of the State Bar of Arizona.</li> <li>9c Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona.</li> <li>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:</li> </ul>					
	PRACTITIONER'S NAME  9e Other - This may be any individual, providing the total amount in dispute	CAF NUMBER, including 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 JURISDICTION					
	DESIGNATION JURISDICTION					
	Check one box for each appointee: (State)	SIGNATURE		DATE		
	Check one box for each appointee: (State)  ☐ 9a ☐ 9b ☐ 9c ☐ 9d ☐ 9e	SIGNATURE		DATE		
		SIGNATURE		DATE		