

General Disclosure/Representation Authorization Form

ARIZONA DEPARTMENT OF REVENUE

1. TAXPAYER INFORMATION: Please print or type.

Enter only those that apply:

Form section 1 containing fields for Taxpayer Name(s), Employer Identification Number, Present Address, Apartment/Suite No., Social Security Number(s), City, Town or Post Office, State, Zip Code, Arizona Transaction Privilege Tax License Number, and Daytime Telephone Number.

2. APPOINTEE INFORMATION

Provide one of the following identification numbers:

Form section 2 containing fields for Name, State and State Bar Number, Present Address, Apartment/Suite No., State and Certified Public Accountant Number, City, Town or Post Office, State, Zip Code, Internal Revenue Service Enrolled Agent Number, and Daytime Telephone Number.

3. TAX MATTERS: The appointee is authorized to receive confidential information for the tax matters listed below. By signing this form, I authorize the Department to release confidential information of the taxpayer(s) named above to the appointee named above for the tax type and tax year(s)/period(s) specified below. To grant additional powers, please see section 4. To grant a Power of Attorney, please skip section 4 and go to section 5.

Table with columns: TAX TYPE, YEAR(S) OR PERIOD(S), and TYPE OF RETURN/OWNERSHIP. Rows include Income Tax, Transaction Privilege and Use Tax, Withholding Tax, and Other (specify tax type).

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.

- 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 claim or to execute an agreement on Taxpayer's behalf.
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 specify):

5. POWER OF ATTORNEY: By checking the box on line 5, the taxpayer grants the above-named appointee a Power of Attorney to perform any 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 Attorney 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 Arizona Supreme Court Rule 31. Please specify any limitation to the Power of Attorney:

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 unless the revocation box to the left is checked. The revocation will be effective as to all earlier authorizations and Powers of Attorney on file with the Department of Revenue except those specified (please specify):

**7. CORPORATIONS HAVING CONTROLLED SUBSIDIARIES:** A.R.S. §42-2003(A)(1) provides that confidential information relating to a corporate taxpayer may be disclosed 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 desires to designate a person to receive confidential information regarding the corporation's controlled subsidiaries must either attach a list containing the names of each controlled subsidiary that the parent company wants included in the disclosure authorization (a federal Form 851 may be used for this purpose) or taxpayer may complete the following to include all controlled subsidiaries in the disclosure authorization. In addition, there is space provided to exclude specific controlled subsidiaries from the disclosure authorization.

**Please check one of the following:**

Include all controlled subsidiaries. A controlled subsidiary, for purposes of A.R.S. §42-2003, is defined as more than 50% ownership or control.

Include all controlled subsidiaries except the subsidiaries named below. The following controlled subsidiaries are specifically excluded:

	NAME	EMPLOYER I.D. NO.	TAX YEARS IF <u>NOT</u> 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 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).

<p>→ _____</p> <p>SIGNATURE DATE</p> <p>_____</p> <p>PRINT NAME</p> <p>_____</p> <p>TITLE</p>	<p>→ _____</p> <p>SIGNATURE DATE</p> <p>_____</p> <p>PRINT NAME</p> <p>_____</p> <p>TITLE</p>
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**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:

- a 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.
- b Attorney - an active member of the State Bar of Arizona.
- c Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona.
- d 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

e Other - This may be any individual, providing the total amount in dispute, 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 <i>Enter a letter (a, b, c d or e).</i>	JURISDICTION (State)	SIGNATURE	DATE