



## PMC Community Connection Workshop

### Meeting Minutes

Location: WebEx

Date: July 24, 2019

Time: Noon – 1:00 p.m.

Attendees: **ADOR Attendees:**

Dan Borns – Office of Continuous Improvement

Tamika Walton – Inquires and Requests

Lisa Querard – TPT Tax Policy

Lynn Austin – Communications

Megan Hawker – Education and Compliance

Stephanie Michael – Education and Compliance

### **Agenda Items**

#### I. Introduction

- Welcome to this special session of the PMC Community Connection. This session is specifically for review and feedback of the new 285-PMC Power of Attorney form. We will have open discussion for the duration of the meeting. If you have any input, questions, comments or concerns, please share them. We value your feedback!

#### II. New Power of Attorney – 285PMC

Q: Section 1 still requires that we input the social security number of our property owners. They are not going to want to provide this information and we don't feel comfortable putting it on the form and then e-mailing that form to the Department. E-mail is not always secure.

A: The form was designed so that you only have to enter identifiers that apply. If you do not want to list your property owner's social security number but they have an EIN and a license number, you may opt to provide those. We just want you to provide as much information as possible so that we can ensure we are granting you access to the correct account.

Q: Can you update the language to say "Enter one of the following:" or something along those lines?

A: Thank you for the feedback. We will look into rewording this section to make it clearer - that you may enter in any of these identifiers.

Q: Will the 285-PMC replace the existing Power of Attorney form?

A: If you already have POAs on file, you are fine and will not need to replace those. This form was created to offer property management companies a more simplified form to meet their and their client's needs.

Q: Section 1 states "Taxpayer Name." What if the property is listed under a corporation or LLC?

A: You would provide the name of the corporation or LLC as well as the owner's name. The more information that you provide to us, the better because it will make it easier for us to find the correct property to grant you access to.

Q: My property owner signed up in the beginning with each of his 3 LLCs owning a different property. He submitted one POA form. Can we use the one form for all 3 properties?

A: If the properties are listed under different LLCs with different license numbers, each property would need its own POA form. If you already have something on file, there is no need to redo these.

Q: Section 2 is where the PMC would enter their information. It says to enter PMC license number. That is self-explanatory. Then it says "PMC Appointee ID (SSN, ITIN, ADRE Lic #, or other.)" Is this my real estate license number?

A: Yes, you can use your real estate license number. This number just needs to be unique to the appointee. It can be any number as long as the appointee will be able to remember it.

Q: Section 2: Property management company name is the name of the PMC. PMC appointee is my name. Where it states PMC Appointee ID, why can't I put the EIN of the PMC that I work for?

A: Because that EIN number is not unique to you. That number is unique to the entity. This number is solely used for identification purposes. It can be any number. You can make it up... as long as you remember that number. Like a PIN number for a bank account.

Q: Under the PMC appointee section, can we add a second line for an additional appointee?

A: Thank you, we will take that feedback and see what we can do.

Q: Will this be able to be used when we sell the house and the license needs to be cancelled?

A: If you are engaged to the property owner through AZTaxes.gov, you can cancel the license from there. The 285-PMC allows you to act on behalf of the taxpayer.

Q: If I am getting the owner to sign this form, then I must also sign it, correct? If we are adding additional appointees at this time on a separate page, do I sign that page?

A: Yes.



Q: If I previously submitted a POA and the Department can't find them, can I upload a copy of the completed form to the [POA@azdor.gov](mailto:POA@azdor.gov) email address?

A: Yes, that email address goes directly to the POA team.

Q: I used to work as an enrolled agent. You may want to add a statement that when you submit a POA, you personally, the individual, are assuming some liability.

A: The ultimate responsibility of TPT is from the owner to the Department. The liability in this case, after submitting a POA to the Department, would be between the PMC and the property owner.

Q: When is this form going to go live?

A: Dan will take all of your feedback and hopefully, we can go live by the next time we all meet.

Q: When I was applying for a license online through my PMC license, sometimes this would go directly to my business page showing as linked but not engaged.

A: Engagement is a manual process. After the license has been applied for, you must go back in and engage it. We are hoping to have a future state that will do the two steps at the same time. Assign the PMC as a delegate and engage the license.

Q: In 2019 the Department began assessing penalties for late filers if the return was a zero return. In some instances, my application stated the filing frequency as quarterly and it was input as monthly unbeknownst to me, the PMC. Now, when I submit a return, I'm seeing the penalties from the months your system thinks I missed.

A: Sometimes the property owners are calling in without the knowledge of the PMC or is submitting things without your knowledge. We have to make those changes because the property owner is requesting them. However, you are able to ask for abatement of those penalties using the Form 290.

Q: There should be an easier way to close a license.

A: You can cancel a license by filing the last return and marking the box that says final return, cancel license.

Q: My question is on accounting credits. I see there is a space for it on the spreadsheet. Is this a number that I have to calculate myself?

A: Yes, this is a number you will need to calculate. The Department does not do that for you.

Q: I see the option for ACH. I know I have to enter individual account numbers. How many different accounts can I register?

A: One.



III. Clarification on Section II

- In the box underneath Daytime Phone in section II – Property Management Company, the statement “To name more than one PMC Appointee, attach a sheet listing the information for each individual (Sections 2, 3, 4 and 9).” This will allow the property owner to name additional appointees from the same property management company at the same time without having to submit 285-PMCs for each individual person.
- Under section 4 – option 4g – “Submit an additional Form 285-PMC on behalf of the property owner to appoint additional PMC Appointees.”
  - This is different than what is stated under section II. This option will allow the appointees named in section II to submit a 285-PMC naming additional appointees on behalf of the property owner.

IV. Additional Comments

- Under section 8, you have listed “For Corporations Only:” you may want to change this to say “For Entities Only.” Because this property may be listed under a LLC, an estate or a trust and you don’t want just any officer to sign this form. Only those that are considered principal officers.
- On the instructions on page 2. It says to use this form if “The property is owned by a controlled subsidiary, and the principal corporate officer of a parent corporation wishes to appoint a PMC.” You may want to clarify this point to be similar to the statement under section 8.

V. Closing

Thank you for joining us for the July session of the PMC Community Connection. At the end of each meeting, Megan provides a meeting recap that will be posted to the AZDOR.gov website. If you would like to get these recaps automatically, you can sign up to receive our newsletters. When signing up, just ensure that you are checking the TPT option. This will ensure you get the latest communications regarding TPT updates. Thank you all for joining. Have a great afternoon.

Next session:  
August 21, 2019 12:00pm – 1:00pm