

2024 Withholding Tax Information Authorization

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department’s website at www.azdor.gov.

Withholding Tax Procedures and Rulings

These instructions may refer to the department’s withholding tax procedures and rulings for more information. To view or print these, go to our website and select *Reports & Legal Research*. On the next page, click on *Legal Research*. Select a Document Type and a Category from the drop down menus. If you know the document ID number you may enter it in the Search field and then press enter.

Publications

To view or print the department’s publications, go to our website, scroll down, click on *Reports & Legal Research*, and click on *Publications* in the right hand column.

General Instructions

Purpose of Form

A taxpayer may use Form 821 to authorize any individual, corporation, firm, organization, or partnership to inspect and/or receive confidential Arizona withholding tax information for the years or periods listed on the form.

If a taxpayer wants an individual to inspect and/or receive information for tax types other than withholding, or to perform other acts on the taxpayer’s behalf, the taxpayer may not use Form 821. The taxpayer must use Arizona Form 285, *General Disclosure/Representation Authorization Form*, or other comparable form. Only an individual may be designated as a representative under a *General Disclosure/Representation Authorization Form*.

Filing Instructions

If an Arizona Department of Revenue employee requests that you submit this form, please submit the completed form to that employee at the address provided by that employee.

Otherwise, the department offers three options to submit this form:

- Email the completed form to: POA@azdor.gov
- Fax the completed form to: (602) 716-6088
- Mail the original or copy of the completed form to:

Arizona Department of Revenue
ATTENTION: Power of Attorney
PO Box 29086
Phoenix, AZ 85038-9086

Specific Instructions

Section 1 - Taxpayer Information

Individuals/Sole Proprietors - enter your business name, address, and your Taxpayer Identification Number (TIN).

Corporations, partnerships, or associations - enter the name, business address, and the Employer Identification Number (EIN) of the business.

Trusts - enter the name, title, and address of the trustee, as well as the EIN of the trust.

Estates - enter the name, title, and address of the decedent’s executor/personal representative as well as the EIN of the estate.

Section 2 - Appointee Information

Enter the name of your appointee. For an appointee ID, please provide the appointee’s Social Security Number, CPA number, State Bar number, Alternative Preparer Tax Identification Number, EIN, or other ID number.

Section 3 - Authorization

The appointee may only be authorized to inspect and/or receive Arizona withholding tax information. Enter the years or periods for which the authorization is granted.

Any tax year(s) or period(s) that have ended as of the date a withholding tax information authorization is signed may be listed. The number of future tax years or periods that will be accepted is limited to tax years or periods that end no later than four years after the date the withholding tax information authorization is signed.

A general reference to “all years” or “all periods” will be accepted as applying only to tax years (periods) ending prior to the date the withholding tax information authorization is signed. A general reference to “all future years” will be subject to the four-year limitation.

Section 4 - Retention/Revocation of Withholding Tax Information Authorization

A new withholding tax information authorization will revoke a prior withholding tax information authorization if it is granted by the taxpayer to another appointee for the same years or periods covered by this document.

If there is any existing withholding tax information authorization you do not want to revoke, check the box in this section, and include a copy of the withholding tax information authorization.

A taxpayer may revoke a withholding tax information authorization without authorizing a new appointee by filing a statement of revocation with the department. The statement of revocation must indicate that the authority of the previous withholding tax information authorization is revoked and must be signed by the taxpayer. Also, the name and address of each appointee whose authority is revoked must be listed (or a copy of the withholding tax information authorization to be revoked must be included and marked “revoked”).

The filing of a Form 821 will not revoke any Arizona Form 285, or other power of attorney that is in effect.

Section 5 - Signature of or for Taxpayer

Type of Entity	Who must sign
Individuals/Sole Proprietors	The individual/sole proprietor must sign.
Corporations	A principal corporate officer within the meaning of <i>Arizona Revised Statutes § 42-2003(A)(2)</i> or a person designated by a principal corporate officer must sign.
Partnerships & Ltd Partnerships	A partner having authority to act in the name of the partnership must sign.
Trusts	A Trustee must sign.
Estates	An Executor/Executrix or the personal representative must sign.
Limited Liability Companies	A member having authority to act in the name of the company must sign.