



# Disclosure Authorization Form (Irrevocable) Small Business Investments Credit

**ARIZONA FORM**  
**285-SBI**

## PURPOSE OF FORM

A taxpayer may use Form 285-SBI to authorize the department to release confidential information to the taxpayer's appointee. The department may have to disclose confidential information to fully discuss tax issues with, or respond to tax questions by, the appointee. **The form should only be used in conjunction with the application for authorization or certification from the Arizona Department of Commerce for a credit pursuant to A.R.S. §43-1074.02.**

## Who Can Use Form 285-SBI?

Any of the following may file Form 285-SBI.

- An individual
- Individuals that file joint returns
- A sole proprietorship
- A corporation
- A partnership
- A limited liability company
- An estate
- A trust
- Any other organization, association, or group

## SPECIFIC INSTRUCTIONS

### Section 1 - Taxpayer Information.

Enter the taxpayer's name, address, and daytime telephone number on the lines provided. If more space is needed, attach an additional page.

Each individual signing this form must enter his or her SSN. A corporation, partnership, or trust must enter its Federal Employer Identification Number (FEIN). An estate must enter either the decedent's Social Security Number or the estate's FEIN.

### Section 3 - Tax Matters.

You may use this form to authorize disclosure of confidential information relating to income tax. Please check the applicable box.

### Section 4 - Tax Periods.

Enter each year for which the Arizona Department of Revenue may release confidential tax information to the Arizona Department of Commerce.

**Applicant/Owner:** If you are the applicant seeking authorization for a credit pursuant to A.R.S. §43-1074.02, or are an owner or otherwise may be entitled to a pro rata share of the credit, *list all of the following tax years:*

- 1) The latest two tax years preceding the date the application was filed for which income tax returns were filed with the Department of Revenue;

- 2) All tax years thereafter through the year in which the investment was made for which a return was not filed with the Department of Revenue as of the date of the application; and

- 3) All tax years in which the applicant could claim or carry forward the credit.

**Small Business:** If you are a small business seeking to be certified pursuant to A.R.S. §43-1074.02, *list all of the following tax years:*

- 1) The latest two tax years preceding the date the application for certification was filed for which income tax returns were filed with the Department of Revenue; and
- 2) All tax years thereafter through the years in which a qualified investment was made, or may be made, for which a return was not filed with the Department of Revenue as of the date of the application for certification.

### Section 5 - Revocation of Authorization.

This authorization **does not revoke** any earlier authorizations or powers of attorney on file with the Arizona Department of Revenue.

**This authorization can be revoked only with written consent of the Arizona Department of Commerce.**

### Section 6 - Signature.

Type of Entity	Who Must Sign
Individuals, Joint Filers and Sole Proprietorships	The individual/sole proprietor or a joint filer must sign. In the case of a joint return, if both husband and wife (or former husband and wife) want to authorize the same appointee, both spouses (or former spouses) must sign.
Corporations	A principal corporate officer within the meaning of A.R.S. §42-2003(A)(2) or any person designated by a principal corporate officer or any person designated in a resolution by the corporate board of directors or other similar governing body must sign.
Partnerships & Limited 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 of the estate must sign.
Limited Liability Companies	A member having authority to act in the name of the company must sign.