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## Property Management Companies Residential Rentals FAQs

Q. What is a Power of Attorney (POA)?

A. Arizona statutes require written authorization with respect to disclosure of tax information to a designee of a taxpayer. Due to the confidential nature of tax documents, the department requires that the authorization be a power of attorney.

Q. How does the PMC obtain a POA from a property owner(s)?

A. The PMC must either use the Arizona Form 285 (located on the AZDOR website) or insert the AZDOR approved POA language into the PMC client contract(s) and obtain a newly signed contract from the property owner(s)

Q. What should the PMC do with the signed POA?

A. The PMC must retain on file a signed copy of the original POA or updated contract. The POA *should not* be sent to the AZDOR.

Q. What is a Memorandum of Understanding (MOU)?

A. The MOU certifies that the PMC has on file, a signed Arizona Form 285 or a updated contract with authorizing the PMC to receive information and to act on behalf of the property owner(s). The MOU also authorizes the department to release or discuss information regarding the license and account with the PMC.

Q. What should the PMC do with the signed MOU?

A. A signed copy of the MOU must be emailed to the AZDOR, along with the spreadsheet. Licenses cannot be created without the signed MOU.

Q. When will the PMC begin using the new license numbers to file and pay TPT?

A. The PMC must not use the new license number until February 2016 to file January 2016 returns.

Q. Are all of the fields on the Microsoft Excel Spreadsheet required?

A. Yes. The spreadsheet was designed to capture the minimum information necessary to create an account. If any of the information is missing, the AZDOR will not be able to create a new license.

Q. What if my client already has a TPT license with AZDOR?

A. The PMC should provide the client information on the spreadsheet.

Q. When should I expect to receive the new licenses?

A. Approximately 90 days after receipt of the completed spreadsheet.