

Memorandum of Understanding — Property Management Company

PURPOSE

The purpose of this Memorandum of Understanding (MOU) between the Arizona Department of Revenue (ADOR) and , hereafter referred to as Property Management Company (PMC), is to ensure that PMC has on file a signed authorization from each client that authorizes PMC to pay and file transaction privilege taxes, including licensing, to ADOR, and to receive tax account information from ADOR in order to resolve account discrepancies. This MOU shall serve to permit PMC to resolve transaction privilege tax matters with ADOR on each client's behalf.

State Information

State Name:	<u>Arizona</u>	Agency Name:	<u>Department of Revenue</u>
Address:	<u>1600 W Monroe St.</u>	City, State, Zip:	<u>Phoenix, AZ 85007</u>
Contact Name:	<u>Robert Ellis</u>	Phone:	<u>(602) 716-6152</u> Fax: <u>(602) 716-7990</u>

Property Management Company Information

Company Name:	_____	EIN:	_____
Address:	_____	City, State, Zip:	_____
Contact Name:	_____	Phone:	_____
		Fax:	_____

A. Duties

Under this MOU, ADOR will disclose to PMC confidential information necessary to assist PMC with client billing and general transaction privilege tax account questions and validation in connection with the returns that PMC files on its client's behalf.

PMC agrees that it shall have a written authorization, in substantially the form attached hereto as Exhibit A, on file for each client or taxpayer for which PMC files returns. PMC agrees to provide a copy of a client's authorization, by mail or fax, within 24 hours upon request from ADOR.

PMC will notify ADOR immediately if a client authorizes PMC to receive confidential information on its client's behalf or if a client withdraws its authorization. Once the client withdraws its authorization, ADOR will cease future communications with PMC concerning that former client unless the client authorizes ADOR, in writing, to continue to communicate with PMC concerning returns that PMCP previously filed on that client's behalf.

B. Confidentiality

PMC agrees to restrict access to the information provided to specifically authorized personnel and to use the information only to produce accurate and timely tax returns for each client. PMC agrees to instruct authorized personnel who have access to the data as to the confidentiality requirements for protecting the data.

C. Security

PMC assumes responsibility for the information provided and will maintain appropriate computer system security measures, which restrict access to system files, records, and databases to authorized persons.

D. Termination

ADOR may suspend its disclosure of confidential information immediately if it determines that PMC has violated its obligations under this MOU, including failure to provide a copy of a requested authorization form, unauthorized disclosure to third parties, or failure to secure confidential information. Either party may terminate this MOU at any time by giving written notice to the other party at least sixty (60) calendar days prior to the effective date of termination.

E. Amendments

No amendment to this MOU shall be effective unless it is in writing and signed by authorized representatives of both parties.

APPROVALS

Memorandum of Understanding — Property Management Company

Robert Ellis, Administrator

State Agency Representative Name

State Agency Authorized Signature

Title

Date

PMC Representative Name

PMC Authorized Signature

Title

Date

ADOR 11235