


**ARIZONA DEPARTMENT OF CORRECTIONS  
DIRECTOR'S OFFICE**

**MEMORANDUM**

**TO:** DISTRIBUTION

**FROM:** CHARLES L. RYAN, DIRECTOR 

**DATE:** June 25, 2012

**SUBJECT:** Director's Instruction # 314, Inmate Requests for Federal Tax Forms and Publications

This Director's Instruction is effective immediately and will remain in effect until incorporated into Department Order #910, Inmate Education and Resource Center Services.

**PURPOSE:**

This Director's Instruction establishes the procedure for inmates to request federal tax forms and publications as the Internal Revenue Service has discontinued providing same to inmates in state and federal correctional facilities.

**PROCEDURE:**

The following is the procedure for inmates to obtain federal tax forms and publications only. For state tax forms and publications, the inmate must contact the applicable state.

**1. Inmate Request**

- 1.1 Inmate requests specific federal (Internal Revenue Service) tax form(s) and/or publication(s) using attached "Federal Tax Forms & Publications-Inmate Request" form (see Attachment A) and submits it to the unit's Librarian or, if there is not a Librarian available at a unit, a staff member(s) designated by the Warden.
- 1.2 Inmates with outside family or other sources may have completed, or substantially completed forms sent in for their signature.

**2. Processing Inmate Request**

- 2.1 The Librarian or designee shall print the requested materials from the Internal Revenue website and write the name and ADC # of the inmate on the form(s) and first page of the publication(s).
- 2.2 The Librarian will log the materials (see Attachment B, "Federal Tax Forms and Publications Log"), obtain the inmate's signature indicating receipt of materials, and provide the materials to the inmate.
  - 2.2.1 Inmates will be considered to be in possession of contraband materials if they have in their possession a blank form not issued to them as documented by the log (see Attachment B).
- 2.3 The Librarian or designee will complete the Inmate Request for Withdrawal, Form 905-1 to cover the costs of printing the form(s) and/or publications.
  - 2.3.1 The inmate may request copies of the completed form(s) to be copied in the same manner as legal copies are processed.

- 2.4 Under no circumstances shall the Librarian or designee, or any staff person, provide advice to the inmate on what forms to request, how to fill out the forms, or any other subject regarding the inmate's tax issues.

**Federal Tax Forms & Publications – Inmate Request**

Inmates requesting federal (IRS) tax forms must submit this request. Only one copy of any form requested shall be provided. This request must be filled out completely and signed before it is submitted.

*Under no circumstances will any ADC staff provide tax advice to an inmate.*

Inmate Name \_\_\_\_\_

ADC Number \_\_\_\_\_

Unit / Housing \_\_\_\_\_

List below the form(s) or publication(s) requested:

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Signature of Inmate Requesting Forms

\_\_\_\_\_  
Date

**Federal (Internal Revenue Service) Tax Forms & Publications Log**

Unit: \_\_\_\_\_

Inmate Name	ADC Number	Form #	Publication #	Provided by (staff)	Date	Inmate Signature
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