

2016

Memorandum of Understanding
for Mefile 2016





Tax Year 2016 Arizona e-File

- Software developers must provide the information requested below before transmissions will be accepted for testing.
- Receipt and acceptance of the required documentation identifies the developer as interested in participating in the electronic filing programs for Arizona.
- It does not represent acceptance of any software nor does it confirm the accuracy of any software developed.
- If you have multiple products that use the same calc engine you are only required to submit one form with one software ID.
- If you have multiple products that do not have the same calc engine, please submit a separate (completed) form for each product.

1. Company Name: _____

2. Product Names: _____

3. Production ETIN: _____ 4. Production EFIN(s): _____

5. Software ID (MeF): _____ 6. Contact's Daytime Phone: _____

7. Website Address - URL: _____

8. Primary Contact Name: _____

9. Contact's E-mail Address: _____

10. Software Product Tax Type: Individual Income Tax Fiduciary Tax
 (Check all that apply)

11. Type of Software Products: Consumer Product (Web-Based)
 (Check all that apply) Consumer Product (Desktop)
Paid Preparer Product (Web-Based)
Paid Preparer Product (Desktop)

12. Do you participate in Free File for Arizona? Yes No

13. Is your Company a member of NACTP? Yes No

14. Arizona tax forms your software does support:

140	140A	140EZ	140PY	140NR	140PTC
141EXT	141AZ	140X	204E	221	Schedule A
301	304	305	306	307	308-I

309	310	312	315	319	320
321	322	323	325	331	332
333	334	335-l	336	338	339
340	341-l	343	344	345	346
347	348	351	352		

15. Additional e-mail addresses for contacts and notifications:*

Submit your completed form to AZefile@azdor.gov

*Optional Field

Memorandum of Understanding

Purpose

The purpose of this Memorandum of Understanding (MOU) between the Arizona Department of Revenue (“AZDOR”) and _____, hereafter referred to as Tax Services Provider (“TSP”), is to ensure that TSP complies with all AZDOR practices and policies regarding the electronic filing of income tax returns and to set out fraud reporting guidelines. The fraud reporting guidelines form part of the requirements for participating in the Modernized eFile Program (“MeF”) administered by the Internal Revenue Service (“IRS”) in conjunction with AZDOR.

State Information

State Name:	Arizona	Agency Name:	Department of Revenue
Address:	1600 W Monroe St.	City, State, Zip:	Phoenix, AZ 85007
Contact Name:		Phone:	Fax:

Tax Services Provider Information

Company Name:		EFIN/ETIN:	
Address:		City, State, Zip:	
Contact Name:		Phone:	Fax:

A. Definitions

A TSP may include any of the following:

Electronic Return Originator (“ERO”): An ERO that originates the electronic submission of a tax return through the IRS after the taxpayer authorizes the electronic filing of the return.

Online Filing Provider: An Online Filing Provider that allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

Software Developer: An authorized IRS or state e-file provider that develops software for the purposes of (a) formatting the electronic portions of returns according to IRS Publication 4164 or state specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or the state. A Software Developer may also sell its software.

Transmitter: An authorized IRS or state e-file Provider that transmits the electronic portion of a return directly to the IRS or the state. An entity that provides a “bump up” service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.

A TSP may serve its customers in more than one of the above roles.

B. Duties

TSP agrees it will follow the procedure established by AZDOR to obtain certification of its software before submitting any live income tax returns through the IRS gateway or releasing or distributing the software. Upon certification AZDOR will issue TSP a State submission ID (“SSID”) which will identify TSP when it submits returns through the IRS gateway. TSP agrees to protect its SSID and safeguard it from unauthorized use. TSP agrees it will securely and promptly transmit electronic income tax returns for filing through the IRS gateway to be accessed by AZDOR on its servers. TSP agrees that it will not transmit income tax returns which it knows or reasonably ought to know are fraudulent to the IRS gateway.

TSP further agrees that it will ensure its AZDOR-certified income tax-filing software is consistent with current AZDOR schema versions and other AZDOR specifications as AZDOR may determine from time to time and that it will not make any material changes to the AZDOR certified software prior to obtaining re-certification. For the purposes of this section, changes that would prevent an electronic return from being rejected, from being submitted or that would rectify other transmission issues but would otherwise not affect changes to the tax calculation results including all tax credit calculations, the electronic file itself or the security of the electronic file are not considered material changes.

C. Permissible use of tax return information

TSP may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by any taxing authority that the TSP uses in the course of the return preparation and submission.

D. Reports of Fraudulent Activity

TSP shall produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of its business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer. If required to do so by current IRS guidelines, TSP shall disclose the analytic compilations of tax information as allowed by law to AZDOR through IRS secure data transmission on at least a weekly basis and identify by use of its SSID any return it believes is potentially fraudulent.

In addition, if TSP has a bona fide belief that a particular individual’s activity related to an Arizona income tax return, discovered by data mining a statistical compilation, violated criminal law, it shall disclose that individual’s tax return information as allowed by law to the AZDOR through IRS secure data transmission.

E. Security

TSP agrees it will keep its computer systems that connect to the IRS gateway servers or to AZDOR servers up to date with the most current versions of anti-virus software and security patches.

F. Termination

AZDOR may suspend or terminate the ability of the TSP to participate in the MeF Program immediately if it determines that TSP has violated its obligations under this MOU. Either party may terminate this MOU at any time by giving at least thirty (30) calendar day’s written notice to the other party.

G. Amendments

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

_____	_____	_____	_____
Agency Representative Name	Agency Authorized Signature	Title	Date
_____	_____	_____	_____
TSP Representative Name	TSP Representative Signature	Title	Date

