



Arizona Department of Revenue

Income Tax Letter of Intent

Tax Year 2025

This form must be completed and submitted to
E-File Coordinator
AZefile@azdor.gov
By November 28, 2025

2025 Arizona Department of Revenue Income Tax Letter of Intent for Tax Software Providers

If your software company intends to submit electronic returns to the Arizona Department of Revenue (hereinafter referred to as ADOR), you will need to complete this Letter of Intent (LOI) form, complete the forms supported spreadsheet, and submit both to the e-File Coordinator at AZefile@azdor.gov.

By submitting this LOI, you agree to meet our standards for software provider registration and tax preparation software. If you do not meet the standards and requirements explained in this LOI or provide an incomplete form or forms supported spreadsheet, we may deny your application or revoke your approved software provider status and reject all electronic income tax returns submitted using your products.

Note: If you are a new software provider who has not filed city/state income tax returns with ADOR, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

Important dates

ADOR has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- Complete and submit this LOI by the preferred due date of November 28, 2025.
- The date that assurance testing (ATS) is targeted to begin is set by the IRS, or within one week after such date, which will be announced by email.

Amended Letter of Intent

☐ Check this box if this is an amended Letter of Intent.

Reason for amendment:

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Company information

List your company information.

Name of company	Product name	Vendor-selected Software ID
DBA name	NACTP vendor ID	Company EIN
Address	Product URL	
City	State	Zip Code

List your company's other product names and/or software ID that use the same calculation engines here. If your company's other products using the same calculation engine support different forms and schedules, please attach a separate forms supported spreadsheet for each product or software ID. Attach additional sheets as needed. Each product name(s) and/or software ID is required to complete an abbreviated e-File ATS approval process.

IRS issued electronic identification numbers

List your company's IRS electronic identification numbers.

Tax Type	EFIN(s)	ETIN(s)
Individual Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
Business Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)

Contact information

List the contact information for each area identified.

Regulatory/compliance contact	Phone	Email address
Secondary regulatory/compliance contact	Phone	Email address
Primary individual MeF contact	Phone	Email address
Secondary individual MeF contact	Phone	Email address
Primary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Secondary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Primary business MeF contact	Phone	Email address
Secondary business MeF contact	Phone	Email address
Primary leads reporting contact	Phone	Email address
Secondary leads reporting contact	Phone	Email address

Software products and tax types supported

Check all that apply.

Type of software product supported	
DIY/consumer (Web-Based)	<input type="checkbox"/>
DIY/consumer (Desktop)	<input type="checkbox"/>
Professional/paid preparer (Web-Based)	<input type="checkbox"/>
Professional/paid preparer (Desktop)	<input type="checkbox"/>

Tax types supported	
Individual income tax	<input type="checkbox"/> e-File <input type="checkbox"/> Amended (*)
Estate/trust/fiduciary tax	<input type="checkbox"/> e-File <input type="checkbox"/> Amended
Partnership return	<input type="checkbox"/> e-File <input type="checkbox"/> Amended
Corporation tax	<input type="checkbox"/> e-File <input type="checkbox"/> Amended (*)
S-corporation return	<input type="checkbox"/> e-File <input type="checkbox"/> Amended

* If support for amended forms for TY2025 cannot be determined at the time of signing this document, an update later by email is acceptable (an amended letter of intent or amended forms supported spreadsheet will not be needed for this update).

* Arizona will not hold vendor approvals for amended forms testing.

Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the software company selling and/or licensing your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). List each of your rebranded products below.

Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address

Attach additional sheets if needed.

For rebranded products, each is required to complete an abbreviated e-File ATS approval process.

E-file mandate

Arizona's e-File mandate is provided in Arizona Revised Statutes (A.R.S.) § 43-323(F). Individual income tax is not included in the Arizona mandate. Supported amended returns (Form 120X, Form 141AZ, Form 165, and Form 120S) are included. Exceptions are outlined in A.R.S. § 43-323(G). Waivers can be requested by submitting an [Arizona Form 292](https://azdor.gov/sites/default/files/2023-03/FORMS_OTHER_11367_f.pdf) (https://azdor.gov/sites/default/files/2023-03/FORMS_OTHER_11367_f.pdf) to the mailing address or email address on the form.

Note: ADOR is allowing a general waiver for TY2025, permitting corporate taxpayers to submit Form 120X as a

paper return, and to allow the industry additional time to implement the electronic filing of Form 120X. Additional instruction will be provided on our website before the filing season opens.

Forms and schedules supported by tax type

Attach the forms supported spreadsheet to indicate forms and schedules your company will be supporting. The forms supported spreadsheet can be downloaded from this webpage: <https://azdor.gov/file-and-pay/e-file-services/e-file-software-developers/arizona-mef-letter-intent>.

The forms supported spreadsheet has three tabs:

1. Forms tab: core forms separated by tax type (individual, fiduciary, corporate and partnership).
2. IND Credit Forms tab: all credit forms claimed by individual income taxpayers.
3. COR Credit Forms tab: all credit forms claimed by C corporation, S corporation, or partnership taxpayers.

Email both completed documents to AZefile@azdor.gov.

Please note: supported credit forms must be in XML format if a business rule requires it. Otherwise, PDF attachments are allowed.

Electronic amended returns

For Form 140X, Form 141, Form 165, Form 120X, and Form 120S, ADOR requests software vendors to support electronically linked amended returns for those available through IRS Modernized e-File (MeF) under circumstances in which taxpayers need to amend these Arizona returns.

Software limitations and exceptions

List any software limitations to forms or schedules you support in the Agency Questions section. Please also explain if there are any differences in the forms you support based on the type of software or software ID. If there are additional limitations or differences after completing the LOI, please provide it during ATS testing. Each software company may adjust the affected test to conform to the company's limitations and note changes in submission communications. Failure to provide this information could delay the review of your test returns.

Agency requirements

This section identifies agency requirements and expectations of new and existing software providers and the software product. As a software provider, you agree to:

- Be approved by the IRS as an electronic transmitter.
- Submit software test returns for approval in the form and manner prescribed by ADOR.
 - Resubmit software test returns, if correcting errors.
- Create and originate all e-File ATS tests that are submitted during the approval process in the actual software.
- Submit all returns as "linked returns" with a corresponding federal return.
- Notify ADOR if any forms you support are not ready when your software is available for use. You must also advise customers that your forms are not available and include a date on which the forms will be available. Submit this information via email to AZEfile@azdor.gov.
- Notify ADOR immediately when errors in your software affect Arizona taxpayers. Do not submit returns with known errors. Notify your Arizona customers and ADOR as soon as you have corrected the errors.
- Provide timely updates, corrections, and technical support for software to ensure the accuracy of Arizona tax returns.
- Transmit taxpayer submissions on a regular basis. Notify ADOR and your customers if you are holding any Arizona returns.
- Contact ADOR to address issues, answer questions, and maintain open communication at AZefile@azdor.gov.
- Send a copy of all general communications sent to Arizona software customers to AZefile@azdor.gov. (See "Issue notification and resolution requirements" below).
- Pass certification testing for each product, according to requirements.
- Ensure all returns transmitted from the software be electronically filed from the approved software or a subsequent product update.

Adhere to the schema requirements included in the authentication and return header. Agency schema, business rules, requirements, and e-File documentation for ADOR can be found at the following locations:

- FTA State Exchange System (SES) for schemas, business rules, change logs, and related documents: <https://taxadmin.kiteworks.com/#/>.
- For copies of paper forms and instructions, log into <https://azdor.gov/user/login>. If you need access, please email AZTaxForms@azdor.gov.

Issue notification and resolution requirements

Notify ADOR if any supported electronic forms, product(s) and/or payments are not ready during the filing season when your software is available for use. Advise customers that the software provider's forms are not available and include a date on which the forms will be available. Submit this information via email to AZEfile@azdor.gov. *Software providers agree and affirm that communications to their customers will not mischaracterize or misrepresent any outstanding issues that prevent them from receiving expected functionality.* ADOR reserves the right to correct any such mischaracterizations or misrepresentations directly with customers.

System security requirements

ADOR does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is online, offline, at rest, and in transit.

Security incident requirements

All software providers executing this agreement are subject to the data breach security laws set forth in A.R.S. §§ 18-551 and -552. This includes, but is not limited to, provisions defining personal information and what constitutes a breach as well as notice requirements.

Unless otherwise prohibited by law, all data breaches, security incidents involving Arizona taxpayer data, or other improper disclosures of Arizona taxpayer data ("Security Incident"), known to the software provider, must be promptly reported to ADOR by secure email at the following addresses: infosec@azdor.gov and AZEfile@azdor.gov.

If the Security Incident meets the reporting requirement of A.R.S. § 18-552(B)(2), the Security Incident must also be reported to the Arizona Office of Attorney General (<https://www.azag.gov/consumer/data-breach>).

Production return submission requirements

All returns generated from this software must be e-Filed from the approved software or a subsequent product update.

Product updates

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

Schemas

Your software must follow the schema requirements. Find schema requirements, schema, business rules, and e-File documentation for ADOR at the following locations:

- FTA State Exchange System (SES) for schemas, business rules, change logs and related documents: <https://taxadmin.kiteworks.com/#/>.
- For copies of forms and instructions, log into <https://azdor.gov/user>.

Testing and submissions

All e-File ATS tests submitted during the approval process must be created in, and originate from, the actual software.

Validation of data elements

You must validate the following pre-populated data elements. Tax professionals must provide confirmation of these pre-populated data elements prior to completing the tax return:

- State driver's license data elements.
- State withholding account numbers.
- PTIN entered at product registration.
- Validate boxes 15-17 in attached Form W-2 to ensure they are not duplicated.

Customer Notices

This section identifies information ADOR is requiring the software providers to communicate with customers.

Disclosure and use of information language expectations

You must include the following consent language with electronic filing software.

For Do-It-Yourself (DIY) software:

By using a computer system and software to prepare and/or file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the Arizona Department of Revenue.

For Tax Professional software:

By using a computer system and software to prepare and/or file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the Arizona Department of Revenue.

For Business software:

By using a computer system and software to prepare and/or file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to the Arizona Department of Revenue.

Driver's license/ID card expectations for individual income tax

ADOR requests that the driver's license or state-issued identification card number be included with the return, but will not reject a return if such number is not included.

ADOR is providing a URL and a statement for the DL/ID Card. All DIY and Tax Professional software packages must display the following information within the software in a way to maximize the likelihood the message is read:

URL: <https://azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft>

Statement: In an ongoing effort to protect taxpayers from identity theft, the IRS, state tax agencies, and the tax industry are asking you to provide your driver's license or state-issued identification number. To learn more, visit:

azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft.

Refund expectations

ADOR is providing URLs and a statement for refund processing. All DIY and Tax Professional software packages must display the following information within the software in a way to maximize the likelihood the message is read:

URLs: Refund Lookup Tool: <https://aztaxes.gov/Home/CheckRefund>

For information about individual tax refunds, visit <https://azdor.gov/individual-income-tax-filing-assistance/wheres-my-refund>.

Statement: To check on refund status, ADOR asks tax professionals and taxpayers to use the “Where’s My Refund?” tool to look up their refund located at [AZTaxes.gov/Home/CheckRefund](https://aztaxes.gov/Home/CheckRefund).

Note: the above tool does not currently support look up of refunds related to amended returns.

Taxes due expectations

ADOR is providing URLs and statements about taxes due, such as due dates and payment methods. All DIY and Tax Professional software packages must display the following information within the software in a way to maximize the likelihood the message is read:

FOR INDIVIDUAL

URL: Make an Individual/Small Business Income Payment: <https://aztaxes.gov/Home/PaymentIndividual/>

Statement: Taxpayers may make an individual or small business income tax payment online by using the payment page at [AZTaxes.gov/Home/PaymentIndividual](https://aztaxes.gov/Home/PaymentIndividual).

FOR CORPORATION, S CORPORATION, and PASS THROUGH ENTITY

URL: Make a Corporation/S-Corporation/Partnership Payment beginning with tax year 2022:

<https://payments.AZTaxes.gov/MakePayment/Corporate>

Statement: Taxpayers may make a corporation, S corporation, or partnership tax payment online by using the payment page at <https://payments.AZTaxes.gov/MakePayment/Corporate>. Please note that tax years prior to 2022 are not supported.

Agency Questions

Each software provider must answer the following questions about its product(s), if applicable.

1. Are you a member of the Free File Alliance?
 - a. ☐ Yes
 - b. ☐ No
2. Does the company offer its own free filing product outside the Free File Alliance? If so, please list the software ID(s), forms supported and other relevant details and please update ReturnHeaderState/SpecialProgram enumeration to identify free returns (if not already done so).

3. What refund products or payment vehicles are offered to your customers? If your company partners with an entity to provide refunds, please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet, if necessary.

4. List any system or software limitations or exceptions – lines, forms, or schedules not supported, etc. Explain any differences between products, products with the same calculation engine, etc. If any limitations are discovered during ATS testing, adjust the affected test to conform to the company's limitations and note changes in submission communications. Failure to provide this information could delay the review of your test returns. Attach a separate sheet, if necessary.

5. Are software updates to the product performed manually or are they automatic?

- a. ☐ Manually
b. ☐ Automatic

6. How often does the company push software updates? Are updates periodic (i.e., monthly or weekly) or ad-hoc? If periodic, are they performed on a certain day of the month or week?

7. Do you foresee any issues with software updates for the upcoming tax year? If so, please describe them.

8. *(For vendors that support any of these individual credits - Form 321, 322 and/or 352.)* We received feedback from some vendors regarding notices from the FTA SES because the related lists can be updated as often as weekly. We created a new folder to store charity code updates and nested it under the usual folder (AZST.TY25.Efile.Individual). Each person with FTA SES access can tailor the FTA SES notifications to his or her needs for each folder. We are open to any feedback on this plan.

Acknowledgments and Signature

By signing this agreement, I agree on behalf of the software provider to provide true, accurate, current, and complete information. By signing this agreement, my company also agrees to all of the requirements listed in this document.

The Arizona Department of Revenue reserves the right to deny, suspend, or terminate my company's ability to submit returns.

ADOR and any affected software provider agree that the current version of the AICPA Statement on Standards for Tax Services ("Standards") contains no provisions that would conflict with this document. However, in the event that a future change to the Standards could be reasonably construed by either ADOR or the software provider as conflicting with the terms and conditions of this document, this agreement shall be construed as controlling except as mutually agreed upon by the parties in a succeeding agreement.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

Complete a signature line if this is an amended Letter of Intent

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE

Authorized Access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access. (i.e., Individual, Fiduciary, Corporate (includes S Corporation), and/or Partnership).

NOTE: Include all authorized individuals, even if listed previously on this form. Add additional sheets, if necessary. **This authorizes e-File access only.**

First and last name	Email Address	
	Phone Number	Tax types
First and last name	Email Address	
	Phone Number	Tax types
First and last name	Email Address	
	Phone Number	Tax types
First and last name	Email Address	
	Phone Number	Tax types
First and last name	Email Address	
	Phone Number	Tax types
First and last name	Email Address	
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First and last name	Email Address	
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