

Name		Employer Identification Number	
Address – number and street or rural route			
City or Town		State	ZIP Code

Number of Arizona employees: _____

- Election is hereby made to not withhold Arizona taxes from compensation paid to employees during the month of December 2025, and certification is made that all employees have been notified of this and given the option of completing a new Arizona Form A-4 to change the withholding election for the rest of the year.

I certify that I am authorized to make and have made the election marked above.

SIGNATURE _____ PHONE NUMBER (with area code) _____ DATE _____

General Instructions

Purpose of Form A1-E

Form A1-E is to be used by Arizona employers to elect to **not** withhold Arizona taxes from compensation paid to employees during December. If you make this election, it applies to **all** employees.

Action Required

- Notify all your employees in writing, informing them of your election to not withhold Arizona taxes from their December 2025 wages and informing them that they can, if they wish, complete Arizona Form A-4 to adjust their Arizona withholding election to compensate for the change in their annual withholding amount.
- Complete Form A1-E and mail it by July 1, 2025. **You only need to submit one Form A1-E for all employees.**

Deadline

Form A1-E must be filed and all employees notified by July 1, 2025.

Where to Mail Form A1-E

Mail Form A1-E to:

**OFFICE OF ECONOMIC RESEARCH AND ANALYSIS
ARIZONA DEPARTMENT OF REVENUE
PO BOX 29099
PHOENIX, AZ 85038-9099**

Duration of this Election

This election is valid for December 2025 only.