

Withholding Transmittal of Wage and Tax Statements

Arizona Form A1-T

For information or help, call one of these numbers:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Withholding Tax Procedures and Rulings

These instructions may refer to the department's withholding tax procedures and rulings for more information. To view or print these, go to our website and click on *Reports & Legal Research* then click on *Legal Research* and select a Document Type and Category from the drop down menus.

Publications

To view or print the department's publications, go to our website and click on *Reports & Legal Research*. Then click on *Publications*.

General Instructions

Purpose of Form

All employers or representatives that electronically file Form A1-R or Form A1-APR must file Form A1-T to transmit wage and tax statements, federal Forms W-2, W-2c, W-2G (with Arizona withholding), and/or 1099-R (with Arizona withholding).

Complete Form A1-T, regardless of the number of forms you submit.

When is Form A1-T Due?

Form A1-T is a part of the electronically filed Form A1-R or Form A1-APR. Form A1-T is due by January 31 of the year following the calendar year for which withholding payments were made.

If an employer was granted an extension for filing its Form A1-R or A1-APR, the employer may also file Form A1-T by that same extended due date.

If the due date falls on a Saturday, Sunday, or legal holiday, the return is timely if it is filed by the next business day.

Specific Instructions

Return Period

File this form only on a calendar year basis. Enter the calendar year for which you are filing Form A1-T in the Period End box.

Employer Information

Enter the employer's name, address, and telephone number. If the employer has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. **Do not abbreviate the country's name.**

Enter the employer's federal employer identification number (EIN) in the EIN box.

Contact Information

Enter a contact person's name, company and telephone number. We may contact this person if there are any questions with the Form A1-T or its attachments.

Form Enclosed

Check the box, "W-2," "1099," or "Other," to indicate the type of forms being submitted. (If the box "Other" is checked, provide a description of the forms submitted.) Write the number of forms submitted in the space provided after the checkbox.

Submitting Federal Forms W-2, W-2c, W-2G, and 1099-R

An employer may send Forms W-2, W-2c, W-2G (with Arizona withholding), and 1099-R (with Arizona withholding) to the department by attaching paper copies to Form A1-T. The employer may also send the federal forms in by optical media with Form A1-T.

Paper copy - Submit a paper copy of each federal Form W-2, W-2c, W-2G (with Arizona withholding), and 1099-R (with Arizona withholding) with Form A1-T.

Optical media - Label the CD-ROM or DVD (CD/DVD) with the employer's name, EIN, calendar year and Form W-2 or Form 1099-R (or both, whichever applies). If the CD/DVD is password protected, note that on the label and indicate the email address from which you will be sending the password to the department. Email the password separately to MediaLibrarian@azdor.gov. Include "Form W-2" or "Form 1099-R" (or both, whichever applies) in the subject line of the email. In the body of the email, include the same information that is on the CD/DVD label.

Employers submitting the information on CD/DVD should secure the CD/DVD in a hard case and include it with Form A1-T.

For more details on sending in federal forms using optical media, see the department's publication Pub 701, *Optical Media Reporting*.

If the CD/DVD contains more than one employer's withholding information, include a list of the employers by employer name. Provide the EIN, employer address, Period End, type of Form(s), count of forms, and the contact information for the CD/DVD.

When submitting W2's and 1099-R's on separate CD/DVDs, complete one Form A1-T for each submission regardless of the number of federal forms submitted.

The department will not return or copy any CD/DVD.

CAUTION: *The employer submits the CD/DVD at its own risk. If the department cannot access the information on the CD/DVD for any reason, the employer may need to provide the information again.*

Where to File Form A1-T

Mail the Form A1-T and its related documents to:

Arizona Department of Revenue
PO Box 29009
Phoenix, AZ 85038-9009

Keep a copy of Form A1-T and its related documents for the employer's records.