

## 2024 Arizona Annual Payment Withholding Tax Return

**For information or help, call one of the numbers listed:**

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](http://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 select *Reports & Legal Research*. On the next page, click on *Legal Research*. Select a Document Type and a Category from the drop down menus. If you know the document ID number you may enter it in the Search field and then press enter.

**Publications**

To view or print the department's publications, go to our website, scroll down, click on *Reports & Legal Research*, and click on *Publications* in the right hand column.

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### General Information

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Arizona law requires employers<sup>1</sup> to withhold Arizona income tax from:

- The payment of wages, salary, or bonus to any employee whose compensation is for services performed within Arizona, unless those wages are exempt from Arizona income tax withholding;
- The premature withdrawal of state and local retirement contributions;
- Pensions; and,
- Payments of prize winnings subject to federal withholding under Internal Revenue Code (IRC) §§ 1441 or 3402(q) from<sup>2</sup>:
  - The Arizona state lottery commission,
  - Arizona sanctioned horse or dog racing,
  - A fantasy sports operator, or,
  - An event wagering operator.

At the request of the individual receiving the payment, Arizona income tax may be withheld from the following:

- Retired or retainer pay for service in the military or naval forces of the United States;
- Payments under the United States civil service retirement system from the United States government service retirement and disability fund;
- Pensions;
- Traditional Individual Retirement Accounts;
- Distributions from a retirement account;
- Any other annuity;
- Unemployment compensation; and
- Out-of-state wages earned by an Arizona resident, if the employer and the employee agree to withhold Arizona income tax.

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<sup>1</sup> Arizona law provides that all amounts withheld are to be treated as if the withholding was from wages paid to an employee. For ease of reading, "employer(s)" as used in these instructions refers to employers and to payers of other nonpayroll payments that withhold Arizona income tax from payments to employees, beneficiaries or

For additional information on withholding requirements, refer to the Employer's Instructions for the Employee's Arizona Withholding Election (Form A-4 Instructions).

Each employer pays the tax withheld to the Arizona Department of Revenue (department) using the deposit schedule that applies to that employer.

**Why is Form A1-APR Filed?**

Employers and other entities that pay Arizona income tax withheld on an annual basis must file Form A1-APR to pay the income tax withheld and to reconcile their payments for the year. It may also be used as the written notice that the business is cancelling its withholding registration.

File one Form A1-APR per Employer Identification Number (EIN) per year regardless of the source of the withholding.

Unless the employer has been granted a waiver, Form A1-APR must be filed electronically. Federal Forms W-2 and W-2c reporting Arizona wages paid and/or Arizona tax withheld and federal Forms W-2G and/or 1099 reporting Arizona income tax withheld must be submitted with Form A1-APR. Refer to Pub 701, *Submitting Arizona Forms A1-R, or A1-APR, and Federal Forms W-2, W-2c, W-2G and 1099*, for information on submitting these federal forms with Form A1-APR.

**NOTE:** For details about other returns and forms that may be required, see the department's procedure WTP, 16-2, What Withholding Tax Forms and Returns to File and When to File Them.

**What Withholding Payments are Reconciled Using This Form?**

All Arizona withholding amounts averaging less than \$200 per quarter are reconciled using this form. Arizona law requires all amounts withheld to be treated as if the withholding was from wages paid to an employee.

**Who May File Form A1-APR?**

Only an employer that qualifies to use the annual deposit schedule may file Form A1-APR. If the employer does not qualify to use the annual deposit schedule, it must file Form A1-QRT and Form A1-R.

**Who May Use the Annual Deposit Schedule?**

To qualify to make its withholding payment on an annual basis, an employer must have been in business for at least a full calendar year, and must meet the following conditions:

- Established a history of withholding by filing quarterly returns for at least the 4 preceding calendar quarters.
- Had a withholding liability of more than zero ("0") for at least 1 of the previous 4 quarters.
- Had average quarterly Arizona tax withholding of \$200 or less in the last 4 quarters. This will be met if the total amount withheld in that period is \$800 or less.
- Timely filed Form A1-QRT and timely paid its Arizona withholding for at least 3 out of the last 4 preceding quarters.

payees. Similarly, "employee(s)" includes employees, recipients, beneficiaries and payees.

<sup>2</sup> Payers of prize winnings are required to withhold an amount equal to 20% of the amount withheld pursuant to section 1441 or section 3402(q) of the internal revenue code.

- Filed Form A1-QRT for all preceding quarters.
- Filed the annual reconciliation tax return (Form A1-R) for all prior calendar years.
- Timely filed Form A1-R for the immediately preceding calendar year.
- Paid all amounts due {has no balance due (tax, penalty, or interest) for any prior quarter}.

An employer may continue to make its Arizona withholding payments on an annual basis for the succeeding calendar year if all of the following conditions are met:

- The average amount of Arizona income taxes withheld by the employer in the four preceding calendar quarters does not exceed \$200.
- The employer has timely filed the annual payment tax return (Form A1-APR) and has timely made its annual Arizona withholding payment for the preceding calendar year.

If an employer does not meet all of the qualifying conditions to continue making its Arizona withholding payments on an annual basis for the succeeding calendar year, or, if that employer has an average withholding of greater than \$200 for the four preceding calendar quarters:

- That employer must determine its Arizona withholding payment schedule for succeeding calendar quarters according to the Arizona Withholding Liability/Payment Schedule section of Form A1-QRT instructions; and
- That employer shall file quarterly tax returns (Form A1-QRT) for the succeeding calendar quarters.

### Electronic Filing of Withholding Tax Returns

Arizona Revised Statutes (A.R.S.) § 43-323(F) provides that withholding returns shall be filed electronically for taxable years beginning from and after December 31, 2019.

For 2024, the department has **three** methods by which employers may file Form A1-APR electronically. These methods are:

- An employer may register at <https://efile.aztaxes.gov/AZFSETPortal> {AZ Web File (AZFSET)} to bulk-file its return by uploading a .csv file.
- An employer may register at <https://aztaxes.gov/Home/Page> (AZTaxes) and use the data input method to submit its return.
- Registered transmitters of AZ Web File (AZFSET) can bulk-file using the transmission method.

### Submitting Federal Forms W-2, W-2c, W-2G and 1099 to the Department

Federal Forms W-2, W-2c, W-2G and 1099<sup>3</sup> are an integral part of the reconciliation process required for Arizona Form A1-APR.

- Submit all federal Forms W-2 and W-2c reporting Arizona wages paid and/or Arizona income tax withheld.
- Submit all federal Forms W-2G and/or 1099 reporting Arizona income tax withheld. Federal Forms W-2G and 1099 NOT reporting Arizona income tax withheld are not required to be submitted to the department.

For calendar year 2024, electronic filing of the required federal Attachments is mandatory. An employer may submit supported federal Attachments to the department by:

- Logging into AZTaxes at: <https://aztaxes.gov/Home/Page> to use the data input method, or to upload the supported federal forms as a .txt file.
- Logging into AZ Web File (AZFSET) at: <https://aztaxes.gov/Home/Loginazfset> to upload the supported federal forms as a .txt file.
- Using a registered transmitter to bulk-file via the transmission method.

Employers with a valid federal or Arizona waiver or exemption from electronically filing their returns, or employers submitting unsupported federal Forms may submit the required federal Attachments by paper or on a CD, DVD or flash drive (Optical Media). If submitting by Optical Media, see the Section below labeled, *Optical Media*.

Please contact [azwebfilesupport@azdor.gov](mailto:azwebfilesupport@azdor.gov) if you need help electronically submitting your Arizona withholding return or the required federal Attachments.

**NOTE:** *The department does not support the electronic filing of all federal withholding forms (e.g. W-2 series, 1099 series). See Pub 701 for a list of the required federal withholding forms that are currently supported by the department for electronic filing.*

*Any unsupported federal forms reporting Arizona wages or Arizona income tax withheld must be filed as a paper copy or as Optical Media using Form A1-T.*

**Employers filing Form A1-APR electronically**, must submit the required federal Attachments electronically through AZTaxes, AZ Web File (AZFSET), or by a registered transmitter.<sup>4</sup>

Federal forms not supported by the department must be submitted by CD, DVD, or flash drive (Optical Media), or as paper forms. To submit these forms, complete and mail Form A1-T to the department. Include the Optical Media or the paper forms with your submission. When submitting Form A1-T, do not include a paper copy of Form A1-APR. If submitting by Optical Media, see the Section below labeled, *Optical Media* for instructions.

**Employers filing Form A1-APR by paper**, **may** submit the required federal Attachments electronically through AZTaxes or through AZFSET. (Unsupported federal Attachments must be submitted as Optical Media or paper documents attached to the return.)

If the employer does not submit the required federal Attachments electronically, **all** required federal forms **must** be attached to Form A1-APR as either Optical Media or as paper forms. If submitting by Optical Media, see the Section below labeled *Optical Media* for instructions. If submitting a paper return, mail the return to:

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

<sup>3</sup> Collectively, the “federal Attachments”.

<sup>4</sup> Required federal forms that are unsupported or rejected may be submitted as Optical Media or as paper forms included with Arizona Form A1-T.

## Optical media

When submitting the federal attachments by Optical Media, label the CD, DVD or flash drive with the employer's name, EIN, preparer contact information, calendar year and Form W-2 or Form 1099 (or both, whichever applies). If the Optical Media 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](mailto:MediaLibrarian@azdor.gov). Include "Form W-2" or "Form 1099" (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 label of the Optical Media.

### The department will not return or copy any Optical Media submitted.

Employers submitting the federal Attachments as Optical Media should secure the Optical Media in a hard case and include it with the form submitted to the department (Form A1-APR or Form A1-T).

For more details on submitting the federal forms using optical media, see the department's publication, Pub. 701, *Submitting Arizona Forms A1-R or A1-APR, and Federal Forms W-2, W-2c, W-2G and 1099*.

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

### Filing Tips

- For layouts and business rules for electronically submitting federal Forms W-2, W-2c, W-2G and 1099, refer to the Department's Pub 701, or click here: <https://azdor.gov/e-file-process/e-services-w-2-1099>.
- Each wage and information return reportable to Arizona must include the employer or payer's Employer Identification Number (EIN). Do not truncate the employer or payer EIN.
- Do not truncate the employee's Social Security Number (SSN).

### Requesting an Electronic Filing Waiver

Any employer who is required to file its withholding return electronically may apply to the director for an annual waiver from the electronic filing requirement. The waiver may be granted, which may be renewed for one subsequent year, if any of the following apply:

- The employer has no computer.
- The employer has no internet access.
- Any other circumstance considered to be worthy by the director.

To request a waiver, submit Form 292, Electronic Filing and Payment Waiver Application, to the department. Form 292 is available at: <https://azdor.gov/forms/other-forms/electronic-filing-and-payment-waiver-application>.

A waiver is not required if the withholding return cannot be electronically filed for reasons beyond the employer's control, including situations in which the employer was instructed by the Internal Revenue Service (IRS), or the department to file by paper.

Please contact the department at [azwebfilesupport@azdor.gov](mailto:azwebfilesupport@azdor.gov) if you need assistance in electronically submitting your Arizona withholding return.

### When is Form A1-APR Due?

*Form A1-APR is due on or before January 31 of the year following the close of the calendar year.*

### Timely Filing of Returns

- The department determines the timeliness of an electronically filed tax return by the date of the electronic postmark. If the taxpayer and the electronic return preparer or the electronic return transmitter are in different time zones, it is the taxpayer's time zone, as determined by the taxpayer's address, that controls the timeliness of the electronically filed return. When a return has been electronically received on the host system of more than one electronic return preparer or electronic return transmitter during its ultimate transmission to the department, the return shall be deemed filed and received by the department on the date of the earliest electronic postmark.
- The department determines the timeliness of a paper-filed tax return by the postmark or other official mark of the United States Mail stamped on the envelope in which the return is mailed. See the department's ruling, GTR 16-1, *Timely Filing of Income or Withholding Tax Returns Through the United States Mail*.
- The department will accept proof of mailing from a private delivery service included in the Internal Revenue Service (IRS) list of designated private delivery services. Contact the private delivery service for information regarding how to obtain written proof of mailing.
- If the due date for the return falls on a Saturday, Sunday, or a legal holiday, the return is considered timely filed if it is postmarked the next business day. See the department's ruling, GTR 16-2, *Timely Filing of Income or Withholding Tax Return – Holidays and Weekends*.

### Extension of Time to File Form A1-APR

You may apply for a 30-day extension of time to file Form A1-APR. When asking for an extension, you must show good cause. You must file the extension request as soon as you know that you need an extension. The extension request must be mailed on or before January 31. For details on how to request an extension, see the department's procedure, WTP 11-1, *Procedure for Requesting Extension of the Filing Deadline for Annual Withholding Tax Returns*.

If you are required to pay by EFT and are making a payment with your extension request, see the Section, *Payment by Electronic Funds Transfer*, for options to make your extension payment.

If you are not required to pay by EFT you may elect to pay by EFT. Or you may pay by check, e-check, money order, or credit card. If you are paying by check or money order complete Form A1-WP and include the check or money order with the form. Show that the payment is for the 4th Quarter of the year for which you requested the extension.

### Filing Original Returns

File this form only on a calendar year basis. File one Form A1-APR per EIN regardless of the source of the withholding.

Submit Form A1-APR electronically unless the employer has been granted a waiver pursuant to A.R.S. § 43-325(F) or has been instructed to file a paper return by the IRS or by the department.

**NOTE:** *Arizona law states that all amounts withheld are to be treated as if the withholding was from wages paid to an employee. If you file federal Form 941 or Form 944 to report federal withholding on Arizona wages and federal Form 945 to report federal withholding on Arizona non-wage payments for the same EIN AND your total Arizona withholding payments are less than \$200 per quarter, file one Form A1-APR to report and reconcile your total Arizona withholding for the year, regardless of the source of that withholding. Do not file more than one original A1-APR for the same EIN for the same calendar year.*

### What To Do If You Close Your Business

When your business is sold, discontinued, converted to a new form, or all your employees are dismissed, you must notify the department by filing a final return and request the department close your withholding account. Until you request the department close your withholding account, your withholding return(s) will continue to be due.

### To file your final Form A1-APR

- Check box C “Final Return (CANCEL ACCOUNT)” to close your withholding account. Enter the date final wages were paid. Also complete Part 6.
- Check box D if this return is an “early-filed return for calendar year 2025 due to an account cancellation during 2025.”
- Check box E if the cancellation was due to a merger or acquisition and the surviving employer is filing federal Forms W-2.

### Filing Amended Returns

If this is an Amended Form A1-APR, check box A, "Amended Return". Complete the form to include any amounts from the original return along with any corrected amounts. **Do not report only** the corrected withholding amounts. ***This return will change your original return & payments to include the new information.***

Complete Part 5 to explain why you amended your return. Include amended federal Forms W-2, W-2c, W-2G, and 1099 with the amended return.

*Unless the employer was granted a waiver to file its original return by paper, or was directed by the IRS or the department to file the original Form A1-APR as a paper return, amended Forms A1-APR shall be submitted electronically using either AZFSET or a registered transmitter. For additional information on either of these methods, see the preceding section labeled, Electronic Filing of Withholding Tax Returns.*

**NOTE:** *Amended Forms A1-APR cannot be submitted through AZTaxes. If the AZTaxes.gov data entry method was used for filing the original return, the amended return must be filed by paper.*

## Penalties and Interest

### A. Late Filing Penalty

If you file late, a late filing penalty will be assessed. This penalty is 4½% (.045) of the tax required to be shown on the return for each month or fraction of a month the return is late. This penalty cannot exceed 25% (.25) of the tax found to be remaining due.

### B. Late Payment Penalty

If the tax is paid late, a late payment penalty will be assessed. This penalty is ½ of 1% (.005) of the amount shown as tax for each month or fraction of a month for which the failure continues. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed a total of 10% (.10).

**NOTE – Amended Return Filers:** *If you voluntarily file an amended return and pay the additional tax due when you file your amended return, the department will not assess the late payment penalty. Exceptions are:*

- *The taxpayer is under audit by the department.*
- *The amended return was filed on demand or requested by the department.*

**NOTE:** *If the penalties in both A and B apply, the maximum combined penalty cannot be more than 25%.*

### C. Additional Failure to Pay Penalty

An additional penalty may be assessed if the amount of tax required to be withheld is not paid by the date set for its payment. This penalty is 25% (.25) of the amount of tax required to be withheld and paid to the department.

### D. Payroll Service Company Penalty

A PSC **must** make withholding payments electronically. A PSC must also file Form A1-APR electronically. A PSC is subject to a \$25 penalty for each failure to make withholding payments electronically; and it is also subject to a \$25 penalty for each failure to file withholding returns electronically. Multiple \$25 penalties could apply to the same client on one return. For example, if Client A is required to make 4 payments in the 3rd quarter, and none of the payments are made electronically, the PSC would be subject to four \$25 penalties, totaling \$100. If the PSC files a paper Form A1-APR for Client A, the PSC will be charged another penalty of \$25. The PSC would owe a grand total of \$125 in penalties related to Client A for the 3rd quarter.

### E. Failure to Pay by Electronic Funds Transfer

Employers that anticipate a tax liability of \$500 or more for the calendar year must pay their tax liability by Electronic Funds Transfer (EFT).

Employers required to pay their tax liability by EFT that fail to do so may be subject to a penalty equal to five percent (5%) of the amount of the payment not made by EFT.

### F. Interest

Interest is charged on any tax not paid by the due date. The Arizona interest rate is the same as the federal rate imposed on individual taxpayers.

## Payment of Tax

The entire amount of tax must be paid by the original due date of Form A1-APR. The tax must be paid by the original due date even if the employer has been granted an extension of time to file Form A1-APR.

## Payment by Electronic Funds Transfer

Employers are required to pay their tax liability by electronic funds transfer (EFT) if the employer owes \$500 or more for any taxable year beginning from and after December 31, 2020.

An employer may apply to the director for an annual waiver from the electronic payment requirement. The application must be received by December 31 of each year. The director may grant the waiver if any of the following applies:

- The employer has no computer.
- The employer has no internet access.
- Any other circumstance considered to be worthy by the director exists, including:
  - The employer has a sustained record of timely payments, and,
  - No delinquent tax account with the department.

To request a waiver, submit Form 292, *Electronic Filing and Payment Waiver Application*, to the department. Form 292 is available at: <https://azdor.gov/forms/other-forms/electronic-filing-and-payment-waiver-application>.

**NOTE:** *An employer who is required to pay by EFT but who fails to do so is subject to a penalty of 5% of the amount of the payment not made by EFT. See A.R.S. § 42-1125(O).*

*For additional information on electronic funds transfer, refer to A.R.S. § 42-1129 and the related Arizona Administrative Code rules (A.A.C. R15-10-301 through R15-10-307) for detailed information.*

## How to Make EFT Payments

Employers making EFT payments must register with the department before their withholding payments may be accepted. (Complete Arizona Form JT-1 to register.) **An officer of the employer must complete the initial registration.**

Once registered, employers may use [www.AZTaxes.gov](http://www.AZTaxes.gov) to make EFT payments:

- Electronic payment from checking or savings account/e-check/ACH Debit.

Payments can be made electronically from a checking or savings account. Login to your [www.AZTaxes.gov](http://www.AZTaxes.gov) account and choose the e-check option. Follow the prompts to complete your registration.

There is no fee to use this method. This payment method will debit the amount from the specified checking or savings account on the date specified. If an electronic payment is made from a checking or savings account, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

- Online credit card payment

Payments can be made by American Express, Discover, MasterCard, or Visa credit cards. Login to your [www.AZTaxes.gov](http://www.AZTaxes.gov) account and choose the credit card option. This will take you to the website of the credit card payment service provider. Follow the prompts to make your payment.

The service provider will charge a fee based on the amount of the tax payment. The service provider will disclose the amount of the fee during the transaction and you will be given the option to continue or cancel. If you accept the fee and complete the credit card transaction, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

Employers may also make EFT payment by ACH Credit.

To register to make ACH Credit payments, go to the department's website, [www.azdor.gov](http://www.azdor.gov). Click on "Forms," then click "Other Forms." Click on Form number 10366, Electronic Funds Transfer (EFT) Disclosure Agreement for ACH Credit filers. Click "Download." Complete the form as instructed. Submit the completed form at least five business days before the first anticipated transaction as it may take that long to process the application.

Fax the completed form to the department at (602) 771-9913. You may also email the completed form to the department at [electronicfundstransfer@azdor.gov](mailto:electronicfundstransfer@azdor.gov). Once the application is processed, the employers will receive additional information to present to its bank to make the ACH Credit payment.

The payment will be electronically transferred into the department's account, normally the next business day. Each employer should consult with its bank for the timeframe required to make timely payments. **NOTE:** The employer may be charged a service fee for the ACH Credit transaction.

**NOTE:** *Employers using a foreign bank account to make EFT payments cannot make EFT payments by ACH Debit. The department does not accept ACH Debit payments from a foreign bank account. If the employer wishes to make payment from a foreign bank account by EFT, the payment MUST be made by ACH Credit. See the instructions above for ACH Credit to register and make ACH Credit payments.*

## Specific Instructions

### Part 1 - Taxpayer Information

**When completing Part 1, always be sure the Business Name and Employer Identification Number (EIN) indicated on this form matches exactly the Business Name and EIN on the Arizona Joint Tax Application (Form JT-1) you submitted to register your EIN for Arizona income tax withholding.<sup>5</sup> Filing this form with an incorrect Name or EIN may result in delays in processing your return.**

<sup>5</sup> If you submitted the Business Account Update form to change your Business Name and/or EIN, enter your Business Name and/or EIN indicated on that document.



**Business Name, Address, and Phone Number**

Enter the employer's<sup>6</sup> business name, address, and telephone number in the spaces provided.

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.**

**Employer Identification Number (EIN)**

Enter the employer's EIN. If the employer does not have an EIN, it must get one from the Internal Revenue Service. All returns, statements, or other documents filed with the department must have the employer's EIN indicated on them. Employers that fail to include their EIN may be subject to a penalty.

**Check Boxes:****A. Amended Return**

If this is an amended Form A1-APR, check Box A, "Amended Return". Complete Part 5 to explain why you amended your return. Include the corrected copies of Forms W-2, W-2c, W-2G and 1099 with your amended Form A1-APR.

**B. Address Change**

If you had an address change since you last filed Form A1-APR, check Box B, "Address Change" and enter your current address in Part 1.

**C. Final Return**

If this is a final return, check Box C, "Final Return (CANCEL ACCOUNT)" to request the department cancel your withholding account. Enter the date final wages were paid. Complete Part 6 to indicate the reason for cancelling your account. Complete the remainder of your return to report your Arizona income tax withheld for the year in which your account was closed. Include state copies of Form(s) W-2, W-2c reporting Arizona wages paid and/or Arizona income tax withheld, and federal Forms W-2G and 1099 reporting Arizona income tax was withheld.

**D. Early-Filed Final Return**

If you cancelled your withholding account during 2025, you may use the 2024 Form A1-APR to file your final reconciliation for 2025 before its normal due date of January 31, 2026. If you are filing an early return for 2025, check Box D to indicate that this is an early-filed return for 2025.

**E. Cancellation Due to Merger or Acquisition**

If you cancelled your withholding account because of a merger or acquisition and the surviving employer is filing Forms W-2 for the year, check Box E.

**Part 2 - Arizona Withholding Tax Liability****Line 1**

Enter the total amount of Arizona income tax withheld from all sources. This amount must be the same as shown on federal Forms W-2, W-2c, W-2G, or 1099 and should equal the amount on line 7.

<sup>6</sup> Arizona law provides that all amounts withheld are to be treated as if the withholding was from wages paid to an employee. For ease of reading, "employer(s)" as used in these instructions refers to employers and to payers of other nonpayroll payments that withhold

**Part 3 - Tax Payments****Line 2**

Enter the total of all payments made for 2024. Do not enter any amount paid with an extension request.

**Line 3**

Enter any payment made with an extension request. If filing with an extension, attach a copy of the extension request to the front of Form A1-APR.

**Line 4**

Add lines 2 and 3. Enter the total.

*If you are amending Form A1-APR check Box A.* Add lines 2 and 3. Subtract any previous amount that was refunded or for which you received a credit.

**Line 5**

If line 1 is greater than line 4, subtract line 4 from line 1. Enter the difference. **This is the amount of tax due.**

If you owe any penalty or interest, the department will calculate these amounts and mail a billing notice after the return is processed.

If you are filing an amended return and that return shows a balance due, enclose the amount due with the amended return. You may also pay through [www.AZTaxes.gov](http://www.AZTaxes.gov) if you are registered. The department will send you a bill for any interest or penalty due once the amended return is processed.

**Employers required to make payments by EFT**, see the Section, *Payment by Electronic Funds Transfer*, for options to pay your tax liability by EFT.

**Employers not required to make payments by EFT**, may elect to pay by EFT. They may also pay by check or money order. Make the check or money order payable to Arizona Department of Revenue. Include the corporation's EIN on the front of the check or money order. *If paying by check or money order, include the check or money order with the return.*

**Taxpayers that are required to electronically file Form A1-APR, but not pay their tax liability by EFT**, mail the check and the Form A1-WP to:

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

*Taxpayers that have a filing waiver or are exempt from electronic filing and are not required to pay their tax liability by EFT*, mail the check and Form A1-APR to:

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

**Line 6**

If line 4 is more than line 1, subtract line 1 from line 4. Enter the difference.

**This is the amount of overpayment.** An overpayment will first be applied to any unpaid tax. This may include tax due for

Arizona income tax from payments to employees, beneficiaries or payees.

another tax type. If the overpayment is more than any unpaid tax, or if the employer does not have an unpaid balance of tax, a refund will be issued. A refund will not be issued once the overpayment is applied to a tax balance.

#### Part 4 - Federal Form Transmittal Information

##### Line 7

Enter the total amount of income tax withheld from Arizona wages paid to employees for 2024. This amount must be the same as shown on federal Forms W-2, W-2c, W-2G and 1099.

##### Line 8

Enter the total Arizona wages paid to employees for 2024. Total Arizona gross wages means the amounts considered wages for federal income tax withholding purposes. This amount must be the same as shown on federal Forms W-2, W-2c, W-2G and 1099.

##### Line 9

Enter the total number of employees paid Arizona wages for 2024.

##### Line 10

Enter the total number of federal Forms W-2, W-2c, W-2G and 1099 submitted with this return.

#### Part 5 - Amended Form A1-APR

If this is an amended return, please explain why you are amending Form A1-APR.

#### Part 6 - Final Form A1-APR

##### Lines 11 through 16 -

If you checked Box C, "Final Return (CANCEL ACCOUNT)," check the box in Part 6 that explains why this is a final return. If the reason is not provided, check "Other" and enter your own explanation.

##### Line 17

Check the box and provide name and location of your records if they will be kept at a location different from the address you provided in Part 1.

##### Line 18

Check the box and provide the name and address of the successor employer, if any.

#### Part 7 - Payment and Submission of Return

##### Filing Form A1-APR

Submit Form A1-APR and federal forms W-2, W-2c, W-2g and 1099 electronically unless the employer has been granted a waiver pursuant to A.R.S. § 43-325(F) or has been instructed by the IRS or by the department to file a paper return.

The entire amount of tax, penalties, and interest is due by the original due date of the return.

**If payment is due, and the employer is required to pay by EFT,** refer to the Section, "How to Make EFT Payments", for instructions on paying by EFT.

**If payment is due, and the employer is not required to pay by EFT,** you may elect to pay by EFT. Or you may pay by check or money order. If paying by check or money order, make the check or money order payable to the Arizona Department of Revenue. Include the employer's EIN on the

front of the check or money order. ***Include the check or money order with your return.***

#### Who Must Sign Form A1-APR

The following persons are authorized to sign the return for each type of business entity.

- **Sole proprietorship** - The individual who owns the business.
- **Corporation {including a limited liability company (LLC) treated as a corporation}** - The president, vice president, or other principal officer duly authorized to sign.
- **Partnership {including an LLC treated as a partnership} or unincorporated organization** - A responsible and duly authorized member, partner, or officer having knowledge of its affairs.
- **Single member LLC treated as a disregarded entity for federal income tax purposes** - The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate** - The fiduciary.

Form A1-APR may be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

#### Paid Preparer Use Only

**Paid preparers:** Sign and date the return. Complete the firm name and address lines (the paid preparer's name and address, if self-employed).

Paid preparers must provide a Tax Identification Number (TIN). Paid preparers that fail to include their TIN may be subject to a penalty.

The TIN for a paid preparer may be one of the following:

- The preparer's PTIN,
- The EIN for the business,
- The individual preparer's social security number (SSN), if self-employed.