

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.

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* from the main menu, then click on *Legal Research* and select a Document Type and a Category from the drop down menus.

Publications

To view or print the department's publications, go to our website, select *Reports & Legal Research* from the main menu, and click on *Publications* in the left hand column.

General Instructions

Purpose of Form

Complete Form A1-T if you are unable to transmit your federal Forms W-2 and W-2c reporting Arizona income and/or Arizona income tax withheld, and federal Forms W-2G and 1099 series reporting Arizona income tax withheld.

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 following year.

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

Federal Forms W-2 and W-2c, W-2G and 1099 are an integral part of the reconciliation process for Arizona Form A1-R.

- 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 2021, an employer may submit federal Forms W-2, W-2c, W-2G or 1099 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://efile.aztaxes.gov/AZFSETPortal> to upload the supported federal forms as a .txt file.
- Registered transmitters of AZ Web File (AZFSET) can bulk-file using the transmission method.
- Submitting the federal information by paper or on a CD, DVD or flash drive (Optical Media). If submitting by Optical Media, see the Section below labeled, "Optical Media".

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 Optical Media or as paper forms using Form A1-T.

Employers filing Form A1-R or Form A1-APR electronically must submit the supported federal forms electronically through AZTaxes, AZ Web File (AZFSET) or by a registered transmitter.¹

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 address on the form. Include the Optical Media or the paper forms with your submission. When submitting Form A1-T, do not include a copy of Form A1-R or Form A1-APR. If submitting by Optical Media, see the Section below labeled, *Optical Media*, for instructions.

¹ Required federal forms that are unsupported or rejected may be submitted by Optical Media or as paper forms.

Employers filing Form A1-R or Form A1-APR by paper may submit the supported federal forms electronically through AZTaxes or AZFSET. If the employer does not submit the supported federal forms electronically, **all** required federal forms **must** be attached to Form A1-R or 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.

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. 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.

If the Optical Media contains more withholding information for more than one employer, 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 Optical Media.

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

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

Employers submitting the information on Optical Media should secure the Optical Media in a hard case and include it with Form A1-T, Form A1-APR or Form A1-R.

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.*

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.