

OPTICAL MEDIA REPORTING

Pub 701

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This publication contains information about reporting by optical media of federal Form W-2 and Form W-2c. The same information applies to reporting by optical media of federal Form W-2-G and Form 1099-R (or any other Form 1099 equivalent), **if the Form W-2G, Form 1099-R** (or any other Form 1099 equivalent) **include Arizona withholding**. The Arizona Department of Revenue (ADOR) accepts CD-ROMs and DVDs. Reporting by optical media must satisfy the following specifications.

Filing Requirements

You are required to file these federal forms with the department as an integral part of the reconciliation for Arizona Form A1-R, *Withholding Reconciliation Tax Return*, and Arizona Form A1-APR, *Annual Payment Withholding Tax Return*. The filing due date for the federal forms is on or before February 28 or the extended due date of the withholding tax return.

Reporting Federal Form W-2 and Form W-2c

1. Optical media Form W-2 and Form W-2c submitted to the department must conform to the current Social Security Administration specifications in Publications 42-007 and 42-014.
2. If you submit only some of the required returns using this media, include a statement that you are filing the remaining returns on paper. Do not file twice for the same individual using both optical media *and* paper.
3. You must file all records coded for the state. Include the Supplemental State Record (RS-State Record).

Reporting Federal Form W-2G and Form 1099R (or any other Form 1099 equivalent)

1. Optical media Form W-2G and Form 1099-R (or any other Form 1099 equivalent), submitted to the department must conform to the current Internal Revenue Service specifications in Publication 1220.
2. If you submit only some of the required returns using this media, include a statement that you are filing the remaining returns on paper. Do not file twice for the same individual using both optical media *and* paper.
3. The department requires Payee "B" record for Form W-2G and Form 1099-R (or any other Form 1099 equivalent) if taxes were withheld for Arizona.

Optical Media Specifications

NOTE: Only the federal attachments to the withholding tax return may be filed via optical media. The

withholding tax return must be filed electronically or by paper. If filed by paper, the withholding tax return must be sent to the address on the form.

- ◆ The department will accept **ONLY** CD-ROMs or DVDs. **Cartridge and reel tapes and floppy disks will NOT be accepted.**
- ◆ Create the CD-ROM or DVD using the format for Windows XP or later operating system.
- ◆ Include an external label to identify the Employer's Name, Employer Identification Number (EIN), calendar year and form(s) included on the CD-ROM or DVD. If the CD-ROM or DVD is password protected, include the email address the password originated from on the external label.
- ◆ If the CD-ROM or DVD is password protected, send the password to ADOR separately by email. Include "Form W-2" or "Form 1099" (or both, whichever applies) in the subject line of the email.
- ◆ If filing Arizona Form A1-R or Arizona Form A1-APR by paper, secure the CD-ROM or DVD in a hard case and include it with Arizona Form A1-R or Arizona Form A1-APR.
- ◆ If filing Arizona Form A1-R or Arizona Form A1-APR electronically, secure the CD-ROM or DVD in a hard case and include it with a completed Arizona Form A1-T. Do not include a copy of Arizona Form A1-R or Arizona Form A1-APR.
- ◆ Do not submit test media. These are not required and we will not return them to you.
- ◆ We do not accept compressed files on any media.

Please send media to:

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

Please send passwords separately to:

MediaLibrarian@azdor.gov

The Department of Revenue **will not** return or copy any media. The federal Form W-2, Form W-2c, Form W-2G, and Form 1099-R (or any other Form 1099 equivalent) are an integral part of the reconciliation process required for the withholding tax return. We are, by law, required to retain these records.

This document is available in an alternative format upon request.