

For the calendar year 2002
Mail to: Arizona Department of Revenue, PO Box 29009, Phoenix AZ 85038-9009

Please Type or Print	Name	P/M
	Number and street	Check one: Original return <input type="checkbox"/> Amended return <input type="checkbox"/>
	City or town, state, and ZIP code	State withholding number
		Federal employer identification number

Quarterly Reconciliation for 2002				
		Arizona Withholding Tax Liability From 2002 Forms A1-QRT or A1-QRT(EZ), Line Z	Arizona Withholding Tax Payments Made for 2002 Forms A1-QRT or A1-QRT(EZ)	Arizona Tax Withheld for 2002 per Forms W-2, W-2c, W-2G, and 1099-R
		(a)	(b)	(c)
1	1st quarter			
2	2nd quarter			
3	3rd quarter			
4	4th quarter			
5	Total			

The amounts entered in columns (a), (b), and (c) of line 5 should be identical. If these amounts are identical, go to line 8. Do not enter an amount on line 6 or line 7.

If these amounts are NOT identical, you may need to file amended Forms A1-QRT or A1-QRT(EZ) for the affected calendar quarters in 2002. How do you determine the required corrections? Answer the following questions.

• **QUESTION 1.** Are the amounts in columns (a) and (c) of line 5 identical? Yes No

If yes, go to question 2.

If no, determine whether the amount entered in column (a) is correct or the amount in column (c) is correct.

- (a) If the amount in column (a) is correct, issue Forms W-2c or corrected Forms W-2G and 1099-R to the affected employees. Attach the Forms W-2c or corrected Forms W-2G and 1099-R to this return. Now go to question 2.
- (b) If the amount in column (c) is correct, file amended Forms A1-QRT or A1-QRT(EZ) for the affected calendar quarters in 2002 to report the correct liability. Now go to question 2.

• **QUESTION 2.** Are the amounts in columns (a) and (b) of line 5 identical? Yes No

If yes, go to line 8 if you answered no to question 1 and situation (a) applies. If you answered no to question 1 and situation (b) applies, determine the amount of the underpayment or overpayment of tax for 2002 based on the amended Forms A1-QRT or A1-QRT(EZ) total liability (line Z).

If no, enter the total amount of the underpayment for the affected calendar quarters on line 6 or the total amount of the overpayment for the affected calendar quarters on line 7 based on the following situations.

- (a) If you answered yes to question 1 or if you answered no and situation (a) applies, determine the amount of the underpayment or overpayment of tax for 2002. File amended Forms A1-QRT or A1-QRT(EZ) for the affected calendar quarters in 2002.
- (b) If you answered no to question 1 and situation (b) applies, determine the underpayment or overpayment of tax for 2002 based on the amended Forms A1-QRT or A1-QRT(EZ) total liability (line Z).

6 Underpayment of tax for 2002 - Enter the total amount of the underpayment of tax for 2002 as determined above. DO NOT SUBMIT A PAYMENT WITH THIS RETURN. File amended Forms A1-QRT or A1-QRT(EZ) for the affected calendar quarters. Remit a separate payment with each amended Form A1-QRT or A1-QRT(EZ). An underpayment may be subject to penalties and shall be subject to interest. See instructions

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7 Overpayment of tax for 2002 - Enter the total amount of the overpayment of tax for 2002 as determined above. File amended Forms A1-QRT or A1-QRT(EZ) for the affected calendar quarters. A credit notice will be generated after your amended Forms A1-QRT or A1-QRT(EZ) are processed and your payments are confirmed. See instructions

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