

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 filed Form A1-R or Form A1-APR and did not electronically transmit the wage and tax statements, federal Forms W-2 and W-2c reporting Arizona wages and/or Arizona income tax withheld and federal Forms W-2G and 1099 reporting Arizona income tax withheld must file Form A1-T to transmit those documents to the department.

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 2020, 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.
- 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 a paper copy or as Optical Media using Form A1-T.

Employers filing Form A1-R or Form A1-APR electronically, may submit the required federal forms:

- Electronically through AZTaxes or AZFSET, or,
- By submitting Form A1-T with the required federal forms attached as paper copies or optical media. If submitting Form A1-T, do not include a paper copy of Form A1-R or Form A1-APR. If submitting by Optical Media, see the Section below labeled, "Optical Media" for instructions.

Employers filing Form A1-R or Form A1-APR by paper must submit the required federal forms as paper copies or as Optical Media attached to Form A1-R or Form A1-APR.

Optical Media - Label the CD, DVD or flash drive (Optical Media) with the employer's name, EIN, calendar year, name and phone number of best contact, 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 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 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 and either 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, Annual W-2 and 1099 Reporting.

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.