2009 Application for Extension of Time to File the Arizona Annual Payment Withholding Tax Return

Arizona Form A1-APR EXT

Obtain additional information or assistance by calling one of the numbers listed below:

Phoenix	(602) 255-2060
From area codes 520 and 928, toll-free	(800) 843-7196
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256

Obtain tax rulings, tax procedures, tax forms and instructions, and other tax information by accessing the department's Internet home page at www.azdor.gov.

General Instructions

Use of Form

Form A1-APR EXT is used to request an extension of time to file the *Arizona Annual Payment Withholding Tax Return*, Form A1-APR. ARS § 43-412 provides that the Department of Revenue may grant an extension of time to file Form A1-APR upon a showing of good cause by the employer.

Form A1-APR requires the employer to file the federal Forms W-2, W-2c, W-2G, and 1099-R (if the Forms W-2G and 1099-R include Arizona withholding) to the Department of Revenue as an integral part of the reconciliation required by ARS § 43-412. Therefore, an extension of time to file Form A1-APR is also an extension of time to file federal Forms W-2, W-2c, W-2G, and/or 1099-R associated with that return.

When to File Form A1-APR EXT

Form A1-APR is due on or before February 28 of the year following the close of the calendar year being reported. If the due date falls on a Saturday, Sunday, or legal holiday, the extension application is considered timely if postmarked by the next day that is not a Saturday, Sunday, or legal holiday.

The employer should file the extension application as soon as the employer knows that an extension of time to file is necessary. BE SURE TO MAKE A COPY OF THE EXTENSION APPLICATION BEFORE SENDING IT TO THE DEPARTMENT. THE COPY IS REQUIRED TO BE ATTACHED TO FORM A1-APR WHEN IT IS FILED. The extension application must be postmarked on or before the due date of Form A1-APR. An extension cannot be granted if the extension application is postmarked after the due date of Form A1-APR. Check only box 82A to indicate that the employer is filing Form A1-APR EXT to request the first 30 day extension.

Payment of Tax

The entire amount of tax is due by the original due date of the return. Tax payments will be considered timely if postmarked on or before March 1, 2010. The annual withholding payment must be remitted with the extension application. Payments can be made via check, e-check, money order, or credit card.

Check or money order

Make checks payable to Arizona Department of Revenue. Write the employer's EIN on the front of the check or money order. Include the check or money order with the application.

Internet Payments

Employers must be licensed by the Department of Revenue before they can register to pay taxes online. Go to www.aztaxes.gov to register and make payments over the internet.

Electronic payment from checking or savings account

Payments can be made electronically from a checking or savings account. Go to www.aztaxes.gov and choose the e-check option. 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.

Credit card payment

Payments can be made via American Express, Discover, MasterCard or VISA credit cards. Go to www.aztaxes.gov and choose the credit card option. This will take you to the website of the credit card payment service provider. The service provider will charge a convenience fee based on the amount of the tax payment. The service provider will disclose the amount of the convenience fee during the transaction and the option to continue or cancel the transaction will be presented. If you accept the convenience fee and complete the credit card transaction, a confirmation number will be generated. Keep this confirmation number as proof of payment.

Mailing Form A1-APR EXT

Send the original Form A1-APR EXT to:

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

Form A1-APR EXT Extension Period

If the extension application is approved, the extension will be granted for 30 days from the original due date of Form A1-APR.

How to Request an Additional Extension

The employer may request an additional 30 day extension of time to file Form A1-APR. The employer makes the request by submitting a second Form A1-APR EXT to the Department of Revenue and attaching a copy of Form A1-APR EXT for the first extension period. Check only box 82B on the second extension request to indicate that the employer is filing Form A1-APR EXT to request a second 30 day extension.

Mail the original Form A1-APR EXT to:

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

The application for an additional extension of time to file Form A1-APR must be postmarked **before the end of the initial extension period**.

Approval or Denial of Extension Application(s)

Applications for extensions of time to file Form A1-APR are **NOT** automatically granted. Approval or denial is based on administrative criteria and guidelines.

The department will notify the employer by letter if the extension application is denied.