

OPTICAL MEDIA REPORTING

This publication contains information about reporting by optical media of federal Forms W-2, W-2C, W2G, and 1099-R **if the Forms W-2G and 1099-R include Arizona withholding.** The Department of Revenue accepts CD-ROMs and DVDs. We do not accept diskettes, magnetic tape, or cartridges. 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 Forms W-2 and W-2C

1. Optical media Forms W-2 and 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 Forms W-2G and 1099-R

1. Optical media Forms W-2G and 1099-R 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 1099-R and W-2G if taxes were withheld for Arizona.

Optical Media Specifications

- ◆ The department will accept **ONLY** CD-ROMs or DVDs.
- ◆ Create the disks using the Windows XP operating system format.

NOTE: Only the federal attachments to the Arizona Form A1-R, *Withholding Reconciliation Tax Return*, may be filed via optical media. A paper copy of the Arizona Form A1-R must be sent to the address on the form.

- ◆ Include an external label to identify the filer and characteristics of the media (record size, blocking factor, etc.).
- ◆ If file is password protected, send the password to ADOR separately by e-mail.
- ◆ 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
Media Librarian
1600 West Monroe
Phoenix AZ 85007

Please send passwords separately to:

MediaLibrarian@azdor.gov

The Department of Revenue **will not** return or copy any media. The federal Forms W-2, W-2C, W-2G, and 1099-R 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.