

2010 Application for Extension of Time to File the Arizona Withholding Reconciliation Return

Arizona Form A1-R 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.

NOTE: Form A1-R EXT will be discontinued after the 2010 filing season. For calendar year 2011, employers will be required to request a withholding extension by letter. Look for more details next year in the instructions for the 2011 Form A1-R.

General Instructions

Use of Form

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

Form A1-R is filed by employers that file the *Arizona Quarterly Withholding Tax Return*, Form A1-QRT. Employers that file the *Arizona Annual Payment Withholding Tax Return*, Form A1-APR, will not file Form A1-R.

Form A1-R 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-R 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-R EXT

Form A1-R 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 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-R WHEN IT IS FILED.**

The extension application must be postmarked on or before the due date of Form A1-R. An extension cannot be granted if the extension application is postmarked after the due date of Form A1-R. Check only box 82A to indicate that the employer is filing Form A1-R EXT to request the first 30 day extension. Check the box or boxes that indicate the reason why an extension is needed.

Mailing Form A1-R EXT

Send the original Form A1-R EXT to:

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

Form A1-R 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-R.

How to Request an Additional Extension

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

Mail the original Form A1-R 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-R 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-R 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.