

Submitting Arizona Forms A1-R, or A1-APR, and Federal Forms W-2, W-2c, W-2G and 1099

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This publication contains information about submitting:

- Arizona Form A1-R or Arizona Form A1-APR, and
- Federal Forms W-2, W-2c, W-2G, and 1099 series¹.

Submit all federal Forms W-2 and federal Forms W-2c that report Arizona wages paid or Arizona income tax withheld.

Submit all federal Forms W-2G and any federal Form 1099 series that report Arizona income tax withheld.

Any federal Form W-2G or federal Form 1099 series NOT reporting Arizona income tax withheld is not required to be submitted to the Arizona Department of Revenue (ADOR).

The due date for the required federal Attachments is the same as the due date for filing Arizona Form A1-R or Arizona Form A1-APR, January 31 of the following calendar year, or the extended due date for filing those returns.

For complete details, refer to the Arizona Revised Statutes (A.R.S.). In case of inconsistency or omission in this publication, the A.R.S. will prevail.

Registering with ADOR

Before submitting return(s) or federal Attachments, the employer must register its Employer Identification Number (EIN) with ADOR.

- To register, an employer must complete Arizona Form JT-1, available here: <https://azdor.gov/forms/tpt-forms/joint-tax-application-tpt-license>. Form JT-1 may be mailed to the address on the form or it may be completed online at www.AZTaxes.gov.
- To register online, go to www.AZTaxes.gov, click “Enroll to File and Pay Online” under the “Business” header. Complete the online form as instructed.

Electronic Filing of Withholding Tax Returns

A.R.S. § 43-323(F) requires all withholding returns to be filed electronically for taxable years beginning from and after December 31, 2019, or when the Department establishes an electronic filing program.

NOTE: For tax periods beginning in 2020 and after, all Arizona Forms A1-R or A1-APR are required to be electronically filed to the department.

For 2023, the Department currently has three methods by

which employers may electronically file Form A1-R or Form A1-APR:

- Bulk File - An employer may register at <https://efile.AZTaxes.gov/AZFSETPortal> [AZ Web File (AZFSET)] to bulk-file its return by uploading a .csv file.
- Data Input/Manual Entry - An employer may register at www.AZTaxes.gov (AZTaxes) and use the data input method to submit its return.
- Transmission - Registered transmitters of AZ Web File (AZFSET) can bulk-file using the transmission method.

Any employer² required to file its withholding return electronically and cannot, may request an electronic filing and paying waiver, see Arizona Form 292, [Electronic Filing and Payment Waiver Application](#).

A waiver is not required if the withholding return cannot be electronically filed for reasons beyond the employer’s control. This including situations in which the employer was instructed by the Internal Revenue Service (IRS), or ADOR to file by paper.

NOTE: For information on the methods an employer may use to electronically submit its withholding tax returns, please see the instructions for Form A1-APR or Form A1-R.

Electronic Reporting of federal Forms W-2, W-2c, W-2G and 1099

For calendar year 2023, electronic filing of the required federal Attachments is mandatory. An employer may submit supported federal Attachments to the Department by:

- Logging into www.AZTaxes.gov 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://AZTaxes.gov/Home/Loginazfset> to upload the supported federal forms as a .txt file.
- Using a registered transmitter to bulk-file via the transmission method.

Employers with a valid federal or Arizona waiver or exemption from electronically filing their returns, or employers submitting unsupported federal Attachments may submit the required federal Attachments by paper or on a CD, DVD or flash drive (Optical Media). If submitting

¹Collectively, the “federal attachments”.

²Arizona law states that all amounts withheld are to be treated as if the withholding was from wages paid to an employee. For ease of reading,

“employer(s)” as used in this publication refers to employers and to payers of other nonpayroll payments that withhold Arizona income tax from payments to employees, beneficiaries, or payees. Similarly, “employee(s)” includes employees, recipients, beneficiaries, and payees.

by Optical Media, see the Section below labeled, “Optical Media Specifications”.

Please contact azwebfilesupport@azdor.gov if you need help in electronically submitting your Arizona withholding return or the required federal attachments.

Employers filing Form A1-R or Form A1-APR electronically

An employer required to submit required to submit its withholding return electronically must also submit the supported federal forms electronically, through AZTaxes, AZ Web File (AZFSET) or by a registered transmitter.³

Federal forms not supported by the department must be submitted by CD, DVD, or flash drive (Optical Media), or as paper forms. To submit these forms, complete and mail Form A1-T to the department. Include the Optical Media or the paper forms with your submission. When submitting Form A1-T, do not include a copy of Form A1-R or Form A1-APR. If submitting by Optical Media, see the Section below labeled, *Optical Media Specifications*, for instructions.

Employers granted an exemption from electronically filing Arizona Forms A1-R or A1-APR

An employer granted an exemption from filing its withholding return electronically, or directed NOT to file electronically by the IRS or by the Department, may submit federal Forms W-2, W-2c, W-2G, and 1099 by paper or by optical media.

- Exempted employers choosing to submit federal Attachments by paper must include the federal Attachments with their paper return (Arizona Form A1-R or Arizona Form A1-APR).
- Exempted employers choosing to submit federal Attachments as Optical Media with their paper return. Follow the instructions below under *Optical Media Specifications*.

Electronic File Formatting

For layouts and business rules for electronically submitting supported federal attachments, [click here](#).

Federal Attachments currently supported for electronic filing include:

- Form W-2
- Form W-2c
- Form W-2G

- Form 1099-DIV
- Form 1099-MISC
- Form 1099-R
- Form 1099-S⁴

The Department does not support the electronic filing of all federal forms in the 1099 series. Any federal Attachment required to be submitted to the Department that is not listed above cannot be submitted electronically. Those documents must be submitted as a paper document or by Optical Media, attached to Arizona Form A1-T.

Reporting Federal Forms W-2 and W-2c with Arizona wages and/or Arizona income tax withheld

- Optical media Forms W-2 and Forms W-2c submitted to ADOR must conform to the layout provided here: <https://azdor.gov/e-file-process/e-services-w-2-1099>.
- While Arizona layouts generally follow current SSA specifications in Publications 42-007 (federal Form W 2) and 42-014 (federal Form W-2c); exceptions are noted below.
- If only some of the required forms are submitted using optical media, include a statement that the remaining forms will be filed electronically or by paper.
- *Do not file twice for the same individual using different methods.*
- The RV (State Total) Record is optional.
- The RS (State) Record is required for each employee.
- The Arizona state code is 04 in the RS (State) Record.

Reporting federal Forms W-2G and federal Forms 1099 reporting Arizona income tax withheld.

- Optical media federal Forms W-2G and supported federal Forms 1099 that report Arizona income tax withheld that are submitted to ADOR must conform to the layout provided [here](#). While Arizona layouts generally follow the current IRS specifications in Publication 1220, exceptions are noted below.
- While the IRS allows multiple federal form types to be in one file, ADOR requires only one federal form type per file.
- Although Arizona is listed as a participating state in Publication 1220, Arizona requires that a copy of any federal Form 1099 series reporting Arizona withholding be filed directly with ADOR when the organization submits its annual reconciliation withholding returns⁵.

³Required federal Attachments that are unsupported or rejected may be submitted to the Department by Optical Media or as paper forms.

⁴Forms 1099-S must be electronically submitted to ADOR by web upload or transmission. See: <https://azdor.gov/e-file-process/e-services-w-2-1099>, for additional information. Forms 1099-S cannot be submitted to ADOR by manual entry.

⁵As indicated in Footnote #2, Arizona law requires that all amounts withheld are to be treated as the payment of wages to an employee. As a result, all federal Forms 1099 reporting Arizona income tax withheld must be filed with the department when that organization files its annual Arizona withholding reconciliation returns.

- If only some of the required federal Attachments are submitted using optical media, include a statement that the remaining forms will be filed electronically or by paper.
- *Do not file twice for the same individual using different filing methods.*
- ADOR requires Payee “B” record for federal Forms W-2G and the supported federal Forms 1099 series, if taxes were withheld for Arizona.
- The Arizona state code is 04 in Payee “B” records.

FILING TIPS

Include All of the Following:

- Arizona withholding tax number. Each wage and information return reportable to Arizona must include the employer or payer’s federal Employer Identification Number (EIN). Do not truncate the employer’s EIN.
- Full taxpayer identification number. Do not truncate the employees’ SSNs on Form(s) W-2 and/or Form(s) 1099. A filer may not truncate a payee’s identification number on any forms filed with the IRS or with state or local governments. A filer’s identification number may not be truncated on any form.
- The Arizona state code is 04 in the RS (State) Record (EFW2 file) and Payee “B” record (IRS formatted file) that are reportable to Arizona.

Optical Media Specifications

Only the federal Attachments may be filed via optical media. Do NOT submit the withholding return as Optical Media. The withholding tax return must be filed electronically or by paper. If filed by paper, the withholding tax return must be sent to the address indicated in the instructions for Form A1-APR or Form A1-R.

If submitting federal Attachments by Optical Media, note:

- ADOR will accept ONLY CDs, DVDs, or flash drives (Optical Media). Cartridges, reel tapes, and floppy disks will NOT be accepted.
- Create the Optical Media using the format for Windows 7 or later operating system.
- Include an external label to identify the employer’s name, EIN, calendar year, name, phone number of file preparer, and form(s) included on the Optical Media.
- If the Optical Media is password protected email the password to MediaLibrarian@azdor.gov. Include “Form W-2” or “Form 1099” (or both, whichever applies) in the subject line of the email. Also include the email address from which the password was sent on the label

of the Optical Media.

- Secure the Optical Media in a hard case and include it with the form submitted to the department (Form A1-R, Form A1-APR, or Form A1-T)⁶.
- ADOR recommends the use of encrypted email when transmitting confidential information electronically.
- Do not submit test media. These are not required and ADOR will not return them.

Please send media to:

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

Please send passwords separately to:

MediaLibrarian@azdor.gov

***NOTE:** ADOR will not return or copy any media. The federal Forms W-2, W-2c, W-2G, and 1099 are an integral part of the reconciliation process required for the withholding tax return. ADOR is, by law, required to retain these records.*

This publication is available in an alternative format upon request.

⁶Form A1-T is available to all employers that electronically filed their Form A1-R or Form A1-APR and are submitting unsupported federal Attachments. The employer attaches the unsupported federal Attachments as Optical Media or as paper documents to Form A1-T. Employers that Arizona Department of Revenue

filed a paper Form A1-R or Form A1-APR must attach the required federal Attachments (including unsupported federal Attachments) to their withholding return as Optical Media or as paper documents.