

# Arizona Form A1-WP

# Payment of Arizona Income Tax Withheld

## Arizona Department of Revenue

PO Box 29009 - Phoenix AZ 85038-9009

Arizona law requires certain taxpayers to make withholding tax payments at the same time as federal withholding deposits are due. **(See Instructions.)**

### Taxpayer Information (See Instructions.)

**Failure to make payment may result in a 25% penalty in addition to other penalties and interest required by law.**

<b>DOR USE ONLY</b>		
POSTMARK DATE		
Qtr	Year	EIN:
Q	Y Y Y Y	
Enter Quarter (1, 2, 3, or 4) and Four digits of Year for which Payment is made.		Amount of Payment
		Dollars      Cents

Make check payable to: **ARIZONA DEPARTMENT OF REVENUE (Include EIN on payment.)**

Send form and payment to: **Arizona Department of Revenue, PO Box 29009, Phoenix AZ 85038-9009**

## Instructions

Employers required to make more than one Arizona withholding payment per calendar quarter use Form A1-WP to transmit Arizona withholding payments to the department. *Employers required to make quarterly withholding payments will not use this form. Employers making withholding payments by electronic funds transfer or on the Internet will not use this form.*

**Internet payments:** Employers may make their withholding payments on the Internet. Go to [www.AzTaxes.gov](http://www.AzTaxes.gov) for further information.

### Electronic Funds Transfer (EFT)

Refer to ARS § 42-1129 and the related Arizona Administrative Code rules (AAC R15-10-301 through R15-10-307) for detailed information regarding electronic funds transfer.

Employers whose average Arizona quarterly withholding tax liability for the preceding taxable year was \$20,000 or more must make Arizona withholding payments via the electronic funds transfer program. *If the employer makes its withholding payments by electronic funds transfer (EFT), the employer should not submit Form A1-WP to the department.*

Employers required to make withholding payments via electronic funds transfer must complete the department's electronic funds transfer authorization agreement at least 30 days prior to initiation of the first applicable transaction.

Employers whose average Arizona quarterly withholding tax liability for the preceding taxable year was less than \$20,000 may elect voluntary participation in the electronic funds transfer program. Voluntary participants in the program must complete the department's electronic funds transfer authorization agreement at least 30 days prior to the first applicable transaction.

Obtain additional information concerning the Arizona electronic funds transfer program by contacting the EFT Helpline at (602) 542-2040 in Phoenix or at (800) 572-7037 (toll-free). The FAX line is (602) 716-7986.

### Taxpayer Information

Check the accuracy of the business name and address printed on the form. Make corrections on the form as required. If the name or address is missing, print the correct information.

### Quarter and Year

Check the accuracy of the quarter and year printed on the form. Make corrections on the form as required. If the quarter or year is missing, write in the correct quarter (1, 2, 3, or 4) or the four digit year.

### Employer Identification Number (EIN)

Check the accuracy of the employer identification number printed on the form. Make corrections on the form as required. If the employer identification number is missing, write in the correct information. An employer identification number can be obtained from the Internal Revenue Service or from the License and Registration Section of the department.

### Amount of Payment

Enter the amount of the payment enclosed. Do not submit Form A1-WP if no payment is enclosed. Do not submit Form A1-WP to list prior payments made during the quarter. Do not submit Form A1-WP for a negative amount (to apply a credit as a payment or to claim a credit as an overpayment).