

Arizona Department of Revenue  
 PO Box 29085  
 Phoenix AZ 85038-9085

Employer Identification Number (EIN)		
Qtr	Year	Amount of Payment
Q	Y Y Y Y	Dollars Cents

Enter Quarter (1, 2, 3, or 4)  
 Four digits of year for which payment is made.

<b>Taxpayer Information</b>
Name
Number and street or PO Box
City or town, state and ZIP Code
Business telephone number (with area code)

<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b>	
<b>88</b>	
<b>81</b> PM	<b>66</b> RCVD

**IMPORTANT:** Arizona law requires certain taxpayers to make withholding tax payments at the same time as federal withholding deposits are due. Failure to make payment may result in a 25% penalty in addition to other penalties and interest required by law.

Return Top Portion with Payment

- Make check payable to: Arizona Department of Revenue and include EIN on payment.
- Mail top portion with payment to: Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.

**Instructions**

Employers required to make more than one Arizona withholding payment per calendar quarter, but not required to pay by Electronic Funds Transfer (EFT), use Form A1-WP to transmit Arizona withholding payments to the department. *Employers making withholding payments by electronic funds transfer or on the Internet should not use this form. Employers required to make quarterly withholding payments should not use this form.*

**Internet payments:** Employers that register may make their withholding payments on the Internet with e-check or credit card. There is a fee to pay by credit card. Visit [www.AZTaxes.gov](http://www.AZTaxes.gov) for further information.

**Electronic Funds Transfer (EFT)**

Employers who anticipate their Arizona withholding tax liability for calendar year 2022 to be \$500 or more must make Arizona withholding payments via EFT. **If the employer makes its withholding payments by EFT, the employer should not submit Form A1-WP to the department.**

Participants in the Electronic Funds Transfer program must enroll online at [www.AZTaxes.gov](http://www.AZTaxes.gov) at least 30 days prior to the first applicable transaction.

**NOTE:** Employers required to make withholding payments via EFT that fail to do so will be subject to a penalty of 5% of the amount of the payment not made by EFT. See A.R.S. § 42-1125(O).

Employers who anticipate their Arizona withholding tax liability for calendar year 2022 to be less than \$500 may elect voluntary participation in the EFT program. Or they may elect to pay by check, money order, or credit card.

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

**Taxpayer Information**

Type or print the name, address, and phone number in the boxes in the Taxpayer Information section. If the taxpayer has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. **Do not abbreviate the country's name.**

**Employer Identification Number (EIN)**

Enter the EIN. An EIN can be obtained from the Internal Revenue Service.

**Quarter and Year**

The charts below identify which months or payments are included in each quarter:

For these months:	Enter this number for the quarter:
January, February, March	1
April, May, June	2
July, August, September	3
October, November, December	4

For this payment:	Enter this number for the quarter:
Extension payment for Form A1-APR	4

Enter the quarter from one of the charts above. Enter the four-digit year.

**Amount of Payment**

Enter the amount of payment enclosed.

**NOTE:** Do not submit Form A1-WP if the payment is zero or 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).