

Form A1-C is due on or before January 30, 2019. Do not mail with Form A1-R or Form A1-APR.

Mail form and documents to: Office of Economic Research and Analysis • Arizona Department of Revenue • PO Box 29099 • Phoenix, AZ 85038-9099

**Part 1 Employer Information**

Employer Name	Employer Identification Number (EIN)
Number and street or PO Box	
City or town, state and ZIP Code	Business telephone number (with area code)

Check box if:  Amended Statement  Address Change

**Part 2 Payments Made on Behalf of Employees** (if necessary, include continuation sheet(s))

CHARITY'S name, street address, city, state, and ZIP Code							CHARITY'S federal identification number		
Employee Name	SSN	Address	City	State	ZIP Code	Contribution	Term Date	Amended	
						\$		<input type="checkbox"/>	
						\$		<input type="checkbox"/>	
						\$		<input type="checkbox"/>	
						\$		<input type="checkbox"/>	
						\$		<input type="checkbox"/>	

**Part 3 Explain Why an Amended Form A1-C is Being Filed** (if necessary, include additional sheet)

<b>Declaration</b>	Under penalties of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, complete and correct.		
<b>Please Sign Here</b>	_____ EMPLOYER'S SIGNATURE	_____ DATE	_____ BUSINESS PHONE NUMBER
<b>Paid Preparer's Use Only</b>	_____ PAID PREPARER'S SIGNATURE	_____ DATE	_____ PAID PREPARER'S PTIN
	_____ FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		_____ FIRM'S <input type="checkbox"/> EIN OR <input type="checkbox"/> SSN
	_____ FIRM'S STREET ADDRESS		_____ FIRM'S PHONE NUMBER.
	_____ CITY	_____ STATE	_____ ZIP CODE

Payments Made on Behalf of Employees Continued

CHARITY'S name, street address, city, state, and ZIP Code	CHARITY'S federal identification number
---	---

Employee Name	SSN	Address	City	State	ZIP Code	Contribution	Term Date	Amended
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>
						\$		<input type="checkbox"/>

## 2018 Arizona Charitable Withholding Statement

**For information or help, call one of these numbers:**

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

**Tax forms, instructions and other tax information**

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov)

**Withholding Tax Procedures and Rulings**

These instructions may refer to the department's withholding tax procedures and rulings. To view or print these, go to our website and click on *Legal Research* then click on *Procedures or Rulings* and select a tax type from the drop down menu.

**Publications**

To view or print the department's publications, go to our website and click on *Publications*.

### General Instructions

Arizona permits employees to reduce their income tax withholding and have that amount forwarded to qualifying organizations by their employer. The following conditions apply:

- The employee must make his or her request in writing;
- The employer must agree to reduce the amount of the employee's income tax withholding;
- Only contributions to the following qualify:
  - Contributions to qualifying charitable organizations claimed on Arizona Form 321;
  - Contributions or fees paid to public schools claimed on Arizona Form 322;
  - Contributions to school tuition organizations claimed on Arizona Form 323;
  - Contributions to certified school tuition organizations claimed on Arizona Form 348; or
  - Contributions to qualifying foster care charitable organizations claimed on Arizona Form 352.
- Form A1-C for calendar year 2018 is due January 30, 2019.
- Do not mail this form with any other withholding form.

**Who Must File Form A1-C**

Employers that made payments of reduced withholding from employees to charitable organizations must file this form to report the amount(s) withheld and paid to charitable organizations on behalf of their employee(s). This information must be provided to the department. Each employee who requested his or her withholding be reduced and paid to a charitable organization must receive his or her withholding and contribution information.

The employer may substitute its own schedule rather than file Form A1-C. The substitute schedule must provide the same information as Form A1-C.

**NOTE:** *Employers that file Form A1-C still must file either Form A1-APR or Form A1-R.*

**Filing Original Statements and Due Date**

Form A1-C must be filed within 30 days after the end of the calendar year (January 30), or within 15 days after the termination of an employee whose withholding was reduced.

If the due date falls on a Saturday, Sunday, or legal holiday, the statement is considered timely if it is filed by the next business day.

**Mail the statement to:**

Office of Economic Research and Analysis  
Arizona Department of Revenue  
PO Box 29099  
Phoenix, AZ 85038-9099

**NOTE:** *Do not mail Form A1-C with any other withholding form(s).*

### Specific Instructions

**Part 1 – Employer Information**

Enter the employer's name, Employer Identification Number (EIN), address, and phone number where indicated. If the employer 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.**

All returns, statements, and other documents filed with the department require a taxpayer identification number (TIN). Taxpayers that fail to include their TIN may be subject to a penalty. Paid tax return preparers must include their TIN where requested. The TIN for a paid tax return preparer is the individual's Social Security Number or the EIN of the business. Paid preparers that fail to include their TIN may be subject to a penalty.

**Check Boxes:**

**If this is an amended statement, check the box "Amended Statement."** Enter the corrected information in the appropriate areas and check the "Amended" box for each employee's information that was amended. Complete Part 3 to explain why an amended statement is being filed.

**If the employer's address changed, check the box, "Address Change."** Ensure the employer's new address is entered in Part 1.

**Part 2 – Payments Made on Behalf of Employees**

Complete Part 2 to report contributions made by the employer to the qualifying charitable organizations on behalf of its employees.

- Type or print the charity's name, mailing address, and federal identification number in the spaces provided.
- Complete one Form A1-C for each charity to whom the employees' requested payments of reduced withholding were made.
- Type or print the employee's name, SSN, address, city, state, zip code, charitable contribution (to the charity), and term date (if applicable) in the spaces provided. If more than 5 employees contribute to the same charity, complete the continuation sheet on page 2.
- Include continuation sheet(s) as needed. Include the employer name and EIN at the top of each continuation sheet filed to the department.
- Check the "Amended" box if the employer is filing an amended statement.

Sign and date the form where indicated and mail it to the department's address indicated above.