

**Arizona Charitable Withholding Statement**

Form A1-C is due on or before January 30, 2018. Do not mail with Form A1-R or Form A1-APR.

**Part 1 Employer Information**

Name	Employer Identification Number (EIN)	Period End <b>12/31/2017</b>
Number and street or PO Box	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. <b>88</b>	
City or town, state and ZIP Code		
Business telephone number (with area code)		
Check box if: <input type="checkbox"/> Amended Statement <input type="checkbox"/> Address Change		
		<b>81</b> PM
		<b>66</b> RCVD

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

Charitable Withholding Statement			Charitable Withholding Statement		
CHARITY'S name, street address, city, state, and ZIP Code			CHARITY'S name, street address, city, state, and ZIP Code		
CHARITY'S federal identification no.		EMPLOYEE'S Social Security no.	CHARITY'S federal identification no.		EMPLOYEE'S Social Security no.
EMPLOYEE'S name			EMPLOYEE'S name		
EMPLOYEE'S street address (including apt. no.)			EMPLOYEE'S street address (including apt. no.)		
EMPLOYEE'S city, state, ZIP Code			EMPLOYEE'S city, state, ZIP Code		
<b>2017</b>	<b>1</b> Employee contributions made in 2017	<b>2</b> Termination date (if applicable)	<b>2017</b>	<b>1</b> Employee contributions made in 2017	<b>2</b> Termination date (if applicable)
	\$	M M D D Y Y Y Y		\$	M M D D Y Y Y Y
<input type="checkbox"/> CORRECTED (if checked)			<input type="checkbox"/> CORRECTED (if checked)		

**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 _____

**Mail form and any documents to:**

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

Charitable Withholding Statement		
CHARITY'S name, street address, city, state, and ZIP Code		
CHARITY'S federal identification no.		EMPLOYEE'S Social Security no.
EMPLOYEE'S name		
EMPLOYEE'S street address (including apt. no.)		
EMPLOYEE'S city, state, ZIP Code		
2017	1 Employee contributions made in 2017	2 Termination date (if applicable)
	\$	M M D D Y Y Y Y
ADOR 10754 (16) <input type="checkbox"/> CORRECTED (if checked)		

Charitable Withholding Statement		
CHARITY'S name, street address, city, state, and ZIP Code		
CHARITY'S federal identification no.		EMPLOYEE'S Social Security no.
EMPLOYEE'S name		
EMPLOYEE'S street address (including apt. no.)		
EMPLOYEE'S city, state, ZIP Code		
2017	1 Employee contributions made in 2017	2 Termination date (if applicable)
	\$	M M D D Y Y Y Y
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Charitable Withholding Statement		
CHARITY'S name, street address, city, state, and ZIP Code		
CHARITY'S federal identification no.		EMPLOYEE'S Social Security no.
EMPLOYEE'S name		
EMPLOYEE'S street address (including apt. no.)		
EMPLOYEE'S city, state, ZIP Code		
2017	1 Employee contributions made in 2017	2 Termination date (if applicable)
	\$	M M D D Y Y Y Y
ADOR 10754 (16) <input type="checkbox"/> CORRECTED (if checked)		

Charitable Withholding Statement		
CHARITY'S name, street address, city, state, and ZIP Code		
CHARITY'S federal identification no.		EMPLOYEE'S Social Security no.
EMPLOYEE'S name		
EMPLOYEE'S street address (including apt. no.)		
EMPLOYEE'S city, state, ZIP Code		
2017	1 Employee contributions made in 2017	2 Termination date (if applicable)
	\$	M M D D Y Y Y Y
ADOR 10754 (16) <input type="checkbox"/> CORRECTED (if checked)		

## 2017 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 charitable 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 the following contributions to charitable organizations qualify:
  - Contributions to 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; or,
  - 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 2017 is due January 30, 2018.
- 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 the 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).*

**Filing Amended Statements**

If this is an amended Form A1-C, check the box "Amended Statement". Enter the corrected information in all areas of the form. Check the "Corrected" box for each employee or charity that was corrected. Complete Part 3 to explain the reason for amending this form.

### Specific Instructions

**Part 1 -**

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 employer identification number of the business. Paid tax return preparers that fail to include their TIN may be subject to a penalty.

If this is an amended statement, check the box "Amended Statement". Enter the corrected information in the appropriate areas. 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 above.

**Part 2**

Complete a Charitable Withholding Statement for each charity and each employee who had his or her withholding reduced and forwarded to that charity. There may be several individual Charitable Withholding statements for each charity and each employee.

Include continuation sheet(s) as needed. Include the employer name and EIN at the top of each continuation sheet filed to the department.

**Example:**

Employer X has two employees (A & B) who requested their withholding be reduced and forwarded to a qualifying charity.

Employee A requested his or her withholding be reduced by \$100.00 and forwarded to these charities: Charity A, \$50.00; Charity B, \$25.00; Charity C, \$25.00.

Employee B requested his or her withholding be reduced by \$200.00 and forwarded to these charities: Charity A, \$75.00, Charity C, \$50.00, Charity Z, \$75.00.

Employer X would complete six (6) Charitable Withholding Statements:

1. Employee A's contribution of \$50.00 to Charity A
2. Employee A's contribution of \$25.00 to Charity B
3. Employee A's contribution of \$25.00 to Charity C
4. Employee B's contribution of \$75.00 to Charity A
5. Employee B's contribution of \$50.00 to Charity C
6. Employee B's contribution of \$75.00 to Charity Z

Rather than complete the individual Charitable Withholding Statements, employers may substitute a schedule providing the same information as the Charitable Withholding Statements.

**Box 1 - Employee Contributions Made in 2017**

Include the amount of reduced withholding paid to the employee's chosen charity. Do not round the amount paid to the nearest whole dollar.

**Box 2 - Termination Date**

Enter the termination date of the employee, if applicable.

Provide a copy of the individual Charitable Withholding Statement to the employee. Maintain a copy of the statements for the employer's records.