

**DO NOT FILE MORE THAN ONE ORIGINAL FORM A1-APR PER EIN PER YEAR.**

**Form A1-APR is due on or before January 31, 2026.**

**If you file Form A1-QRT, do not file this form.**

**Part 1 Taxpayer Information** (Refer to the instructions before completing Part 1.)

Business Name (As listed on the Arizona Joint Tax Application - Form JT-1)	Employer Identification Number (EIN)
Number and street or PO Box	
City or town, state and ZIP Code	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b>
Business telephone number (with area code)	<b>88</b>

**Check box if:**

**A** ☐ Amended Return **B** ☐ Address Change **C** ☐ Final Return (CANCEL ACCOUNT)

If this is your final return, the department will cancel your withholding account. Enter the date final wages were paid and complete Part 6 ..... MM/DD/YYYY

**D** ☐ Check this box if this return is an early-filed return for calendar year 2026 due to an account cancellation during calendar year 2026.

**E** ☐ Check this box if this cancellation was due to a merger or acquisition and the surviving employer is filing Forms W-2.

<b>81</b> PM	<b>66</b> RCVD
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**Part 2 Arizona Withholding Tax Liability**

<b>1</b> Total Annual Withholding Tax Liability from all sources: Enter the total amount withheld during the calendar year .....	<b>1</b>
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**Part 3 Tax Payments** (See instructions.)

<b>2</b> Withholding tax payments previously made for 2025 .....	<b>2</b>
<b>3</b> Amount of tax paid when filing extension request .....	<b>3</b>
<b>4</b> Total payments.....	<b>4</b>
<b>5</b> <b>Balance of tax due:</b> If line 1 is larger than line 4, subtract line 4 from line 1. Enter the difference. This is the balance of tax due. Skip line 6. Non-EFT payment must accompany return.....	<b>5</b>
<b>6</b> <b>Overpayment of tax:</b> If line 4 is larger than line 1, subtract line 1 from line 4. Enter the difference. This is the overpayment of tax.....	<b>6</b>

**Part 4 Federal Form Transmittal Information**

<b>7</b> Total amount of Arizona income tax withheld as shown on federal Forms W-2, W-2c, W-2G, and 1099 for 2025.....	<b>7</b>
<b>8</b> Total Arizona wages paid to employees for 2025 .....	<b>8</b>
<b>9</b> Total number of employees paid Arizona wages for 2025 .....	<b>9</b>
<b>10</b> Total number of federal Forms W-2, W-2c, W-2G, and 1099 submitted to the department.....	<b>10</b>

**Instructions:** If line 1 does not equal line 7, you have misreported your annual tax withholdings OR you have misreported your employee wage withholdings.

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

Name (as shown on page 1)	EIN
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**Part 5 Amended Form A1-APR**

If you checked the box "Amended Return" in Part 1, explain why an amended Form A1-APR is being filed:

**Part 6 Final Form A1-APR**

If you checked the box "Final Return" in Part 1, check the box that indicates why this is a final return:

- 11 ☐ Reorganization or change in business entity (example: from corporation to partnership).
- 12 ☐ Business sold.
- 13 ☐ Business stopped paying wages and will not have any employees in the future.
- 14 ☐ Business permanently closed.
- 15 ☐ Business has only leased or temporary agency employees.
- 16 ☐ Other (specify reason): \_\_\_\_\_
- 17 ☐ Check this box if records will be kept at a location different from the address shown in Part 1.  
Name: \_\_\_\_\_  
Number and Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_
- 18 ☐ Check this box if there is a successor employer.  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_  
Number and Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

**Part 7 Payment and Submission of Form A1-APR**

- ▶ Taxpayers with a 2025 tax liability of more than \$500 must pay that tax liability by EFT. See instructions.
- ▶ Taxpayers with a 2025 tax liability of \$500 or less may pay that liability by EFT or by check. See instructions.
- ▶ This form must be e-filed unless the taxpayer has a waiver or is exempt from e-filing. See instructions.