



ARIZONA PRIVATE EDUCATION SCHOLARSHIP FUND, INC.

Arizona School Tuition Organization since 1998

Dear Employer:

Arizona Private Education Scholarship Fund (APESF), a School Tuition Organization, has recently received a request by one or more of your employees to take advantage of the voluntary Arizona Charitable Withholding Election (A.R.S. §43-401). This Arizona state law gives employers the option to redirect a portion or all of an employee's payroll withholding amount *at their request* to a qualifying charitable organization under A.R.S. §43-1088, A.R.S. §43-1089 or A.R.S. §43-1089.01. Arizona Private Education Scholarship Fund is a certified School Tuition Organization under A.R.S. §43-1089. *To view a list of organizations that are currently certified, please visit www.azdor.gov.*

If you elect to participate and honor your employee's request, the following apply:

Set Up: Within 30 days after agreeing to the employee's request, the employer must reduce the withholding amount by the amount of the credit, but not below zero, prorated for the number of pay periods remaining in the employee's taxable year after the employee makes the request. The employee/employer together may determine an appropriate amount to reduce if the employee does not intend to give the full amount of the credit for the current tax year.

Quarterly: The employer is required by law to make quarterly payments to the charitable organization (APESF) on behalf of the employee. See attached [Arizona Form A1-QTC](#).

Annually: The employer must complete [Arizona Form A1-C](#), Arizona Charitable Withholding Statement, to report payments made to charitable organizations by the employee to the AZ Department of Revenue. This statement must be filed with ADOR **and sent to the employee** by January 30 of the year following the calendar year in which donations were withheld, or within 15 days of termination of an employee whose withholding was reduced. APESF will provide an individual donation receipt to the employee.

The following documents are attached:

- [Arizona Form A-4C](#): This is the form submitted by your employee to make the charitable withholding election. Your participation is optional. Please notify the employee of your decision.
- [Arizona Form A1-QTC](#): This form is submitted quarterly to the charitable organization (APESF) on behalf of the employee. APESF will issue a receipt to each employee for the amount indicated.
- [Arizona Form A-1C](#): This form must be submitted to the ADOR and given to your employee(s) by January 30 of each year or within 15 days of the employee leaving your company.

Please contact us at (480) 699-8911 or email helpdesk@apesf.org if you have any questions.

Thank you,

Mark Moerkerke
Executive Director

**Provide this form to your employer.
Do not mail this form to the Arizona Department of Revenue.**

Employee's Name	Employee's SSN
Employee's Address – Number and street or PO Box	
Employee's City, State and ZIP Code	

TO:

Employer's (Company) Name
Employer's Address – Number and street or PO Box
Employer's City, State and ZIP Code

At my employer's option, I request that my withholding be reduced in accordance with Arizona Revised Statutes (A.R.S.) § 43-401(G) and that quarterly payments be made on my behalf to the following charity(ies), school(s), or school tuition organization(s) [Entity]:

QUALIFYING CHARITIES, PUBLIC SCHOOLS, OR SCHOOL TUITION ORGANIZATIONS					
FIRST ENTITY	Entity Name			Employer Identification No. (if known)	
	Entity Street Address			Phone No. (with area code)	
	Entity City	State	ZIP Code	Annual Amount: \$.00	
SECOND ENTITY	Entity Name			Employer Identification No. (if known)	
	Entity Street Address			Phone No. (with area code)	
	Entity City	State	ZIP Code	Annual Amount: \$.00	
THIRD ENTITY	Entity Name			Employer Identification No. (if known)	
	Entity Street Address			Phone No. (with area code)	
	Entity City	State	ZIP Code	Annual Amount: \$.00	

If this box is checked, additional entities are designated on a separate sheet.

I qualify for and am entitled to this amount of credit (\$ _____ .00) for 2018 under A.R.S. §§ 43-1088, 43-1089, 43-1089.01 and/or 43-1089.03. Refer to the instructions for Arizona Forms 321, 322, 323, 348, and/or 352 for credit limits.

EMPLOYEE'S SIGNATURE _____

DATE _____

PRINT NAME _____

FOR EMPLOYER USE ONLY			
<input type="checkbox"/> Approved by:			Date
Total Contribution \$	Pay Periods	Current Withholding \$	Amount Per Pay Period (not more than current): \$
<input type="checkbox"/> Denied – Indicate reason:			Employee Notified: <input type="checkbox"/> Yes <input type="checkbox"/> No

Do not mail this form to the Arizona Department of Revenue. Provide it to your employer.

Mail this form to the charitable organization or school.
Please do not mail this form to the Arizona Department of Revenue.

Payment for: 1st Quarter 2nd Quarter 3rd Quarter 4th Quarter

EMPLOYER INFORMATION

Employer's Name	Date Payment is Made M M D D Y Y Y Y
Employer's Address – Number and street or PO Box	Employer's City, State and ZIP Code

CHARITABLE ORGANIZATION, SCHOOL TUITION ORGANIZATION, OR PUBLIC SCHOOL

Entity Name
Entity Address – Number and street or PO Box
Entity City, State and ZIP Code

Enclosed is a check in the amount of \$ _____ as a contribution made by our employees listed below. These employees elected to contribute to your organization using reduced withholding donations. **Please issue a receipt to each employee for the amount of his or her contribution.**

EMPLOYEE CONTRIBUTIONS

Employee Name	Address	City	State	ZIP Code	Phone Number (with area code)	Contribution
						\$
						\$
						\$
						\$
						\$
Total						\$
<input type="checkbox"/> Check this box if additional schedules are included.						Enter the total from additional schedules \$
						Total Contributions \$

Please contact me if you have any questions.

Sincerely,

SIGNATURE OF PAYROLL DEPARTMENT REPRESENTATIVE

DATE

PRINT NAME

TITLE

COMPANY NAME

PHONE NUMBER (with area code)

E-MAIL ADDRESS

PLEASE DO NOT MAIL THIS FORM TO THE ARIZONA DEPARTMENT OF REVENUE.

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)

Declaration	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.		
Please Sign Here	EMPLOYER'S SIGNATURE _____	DATE _____	BUSINESS PHONE NUMBER _____
Paid Preparer's Use Only	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"/>

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

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.