

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SEC File Number
000-11412

FORM 12b-25

Cusip Number
032332504

NOTIFICATION OF LATE FILING

(Check One) Form 10-K ___ Form 20-F ___ Form 11-K ___ Form 10-Q ___ Form N-SAR

For Period Ended: September 30, 2001

- Transition Report on Form 10-K
 Transition Report on Form 20-F
 Transition Report on Form 11-K
 Transition Report on Form 10-Q
 Transition Report on Form N-SAR

For the Transition Period Ended: _____

READ ATTACHED INSTRUCTION SHEET BEFORE PREPARING FORM. PLEASE PRINT OR TYPE

Nothing in the form shall be construed to imply that the Commission has
verified any information contained herein.

If the notification relates to a portion of the filing checked above,
identify the Item(s) to which the notification relates:

PART I - REGISTRANT INFORMATION

AMTECH SYSTEMS, INC.

Full Name of Registrant

N/A

Former Name if Applicable

131 SOUTH CLARK DRIVE

Address of Principal Executive Office (STREET AND NUMBER)

TEMPE, ARIZONA 85281

City, State and Zip Code

PART II - RULES 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense
and the registrant seeks relief pursuant to Rule 12b-25(b), the following
should be completed. (Check appropriate box)

- ___ (a) The reasons described in reasonable detail in Part III of this
form could not be eliminated without unreasonable effort or
expense;
- [X] (b) The subject annual report, semi-annual report, transition
report on Form 10-K, Form 20-F, 11-K, Form N-SAR, or portion
thereof, will be filed on or before the fifteenth calendar day
following the prescribed due date; or the subject quarterly
report of transition report on Form 10-Q, or portion thereof
will be filed on or before the fifth calendar day following
the prescribed due date; and
- ___ (c) The accountant's statement or other exhibit required by Rule
12b-25(c) has been attached if applicable.

PART III - NARRATIVE

State below in reasonable detail the reasons why the Form 10-K, 11-K, 10-Q,
N-SAR, or the transition report or portion thereof, could not be filed with the
prescribed time period.

The delay in filing Amtech Systems, Inc.'s Form 10-K for the fiscal year
ended September 30, 2001, is primarily attributable to its inability to
timely complete the implementation of Staff Accounting Bulletin No. 101,
"Revenue Recognition," and therefore complete its year end audit without
unreasonable effort or expense.

PART IV - OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this
notification

Robert T. Hass (480) 967-5146

(Name) (Area Code) (Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such reports been filed? If answer is no identify report(s).
x Yes ___ No
- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? [X] Yes ___ No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

The Company has not completed its implementation of SAB 101. Therefore, the estimates below are subject to the effects of completing its implementation and adjustments, if any, resulting from the Company's year-end audit.

For the fiscal year ended September 30, 2001, revenue is expected to be higher than reported for fiscal 2000, as the effects of the estimated net deferral of revenue required by SAB 101 for fiscal 2001 is less than the increase in shipments in fiscal 2001, as compared to fiscal 2000. However, operating income in fiscal year 2001 is expected to be as much as 15-30% lower than reported for fiscal 2000 due to the effects of the revenue deferral required by SAB 101 and increased write-downs of inventory and receivables.

Pursuant to SAB 101, the Company is required to account for revenue under the new method in its fourth fiscal quarter, which ended September 30, 2001, with retroactive restatement to October 1, 2000. This has meant implementation of SAB 101 for the first time for the Company's fourth quarter and the restatement of the first three quarters of fiscal 2001. The semiconductor equipment industry is one of the industries most affected by this accounting bulletin on revenue recognition.

In addition, net income for fiscal 2001 will include an after tax charge to reflect the cumulative effect of the change in method of accounting for revenue recognition as of October 1, 2000, the first day of the fiscal year. That charge for the cumulative effect is currently estimated to be no more than 35-50% of net income for fiscal 2000.

AMTECH SYSTEMS, INC.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date December 31, 2001 By /s/ Robert T. Hass

Robert T. Hass

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the persons signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION
Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

GENERAL INSTRUCTION

1. This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.
2. One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and

Exchange Commission, Washington, D.C. 20549 in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.

3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
4. Amendments to the notifications must also be filed on form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amendment notification.
5. ELECTRONIC FILERS. This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit a report within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (Section 232.201 or Section 232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (Section 232.12(c) of this chapter).