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Bulletin

Constance Beard, Director

Electronic Filing Requirement for Withholding Income Tax

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

To: Any employer or payer responsible for filing Form IL-941, Illinois Withholding Income Tax Return, and issuing federal Form W-2, Wage and Tax Statement, to employees or payees.

The department has established new electronic filing requirements beginning in 2018 for Withholding Income Tax.

What are the changes for Withholding Income Tax?

The department requires all employers and payers to file the following forms **electronically**:

- Starting with the 2017 tax year, federal Forms W-2, Wage and Tax Statement; W-2c, corrected Wage and Tax Statement; and W-2G, Certain Gambling Winnings, and
- Starting with the 2018 tax year, Form IL-941, Illinois Withholding Income Tax Return.

How do I file electronically?

You can file Forms IL-941, IL-941-X, W-2, W-2c, and W-2G, electronically, by registering and using MyTax Illinois. MyTax Illinois is our free online account management program that offers a centralized location, provided by the Illinois Department of Revenue, for businesses to register for taxes, file returns, make payments, and manage their tax accounts. Visit our website at tax.illinois.gov for more information. Form IL-941 may also be filed electronically through third-party software vendors participating in the Federal/State Employment Tax (FSET) program. For Forms W-2, employers may also transmit through third-party services or the department's Electronic W-2 Transmittal Program.

What if I am required to file electronically, but cannot?

You may request a waiver of the electronic filing requirement if you do not have internet access or it is a hardship to file electronically. Contact Taxpayer Assistance at 1 800 732-8866 or 217 782-3336 to request a waiver form. Complete the waiver form and mail it to the address listed on the form. We will notify you if the waiver is approved or denied.

For information or forms

Visit our website at:
tax.illinois.gov

Call us at:
1 800 732-8866 or
217 782-3336

Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304