



General Information

We assign you to a payment and return schedule determined by the amount of tax withheld during the "look-back" period, which is the one-year period ending on June 30 of the immediately preceding calendar year. For the 2010 tax year, the look-back period is July 1, 2008 through June 30, 2009.

- More than \$12,000 = **Semi-weekly**
- More than \$1,000 but no more than \$12,000 = **Monthly**
- \$1,000 and less = **Annual**

Taxpayers assigned to semi-weekly or monthly payment and quarterly return schedule must file Form IL-941, Illinois Quarterly Withholding Income Tax Return, quarterly for the preceding quarter by the last day of April, July, October, and January of the following year.

Taxpayers who withheld \$1,000 or less and who are assigned to the annual payment and return schedule should use Form IL-941-A, Illinois Yearly Withholding Income Tax Return, to report and pay their withholding tax for the entire year.

New taxpayers are assigned to monthly payment and quarterly return schedule.

Note: If you are assigned to the semi-weekly or monthly payment and quarterly return schedule, you **must file** Form IL-941 every quarter **even if no tax was withheld** during that quarter (e.g., employees who are seasonal workers).

Who must file Form IL-941?

If you paid wages, salaries, and gambling winnings (including Illinois lottery) that are subject to Illinois withholding, you must file Form IL-941. We will assign you to a payment and return schedule. If you have chosen the household employer's method, see Publication 121, Illinois Income Tax Withholding for Household Employees, for filing requirements.

IL-941 Front (R-12/09)

When is Form IL-941 due?

You must complete and file Form IL-941 by the last day of April, July, October, and January of the following year.

When must I pay?

When you are required to pay your Illinois withholding income tax depends on the amount you withheld.

If you exceed \$12,000, you must begin making your payments and filing your returns as follows:

Semi-weekly Payment and Quarterly Return Schedule	
Pay electronically or use Form IL-501 by	File your return electronically or use Form IL-941 by
Wednesday for amounts withheld on the preceding Wednesday, Thursday, or Friday, and Friday for amounts withheld on the preceding Saturday, Sunday, Monday, or Tuesday	the last day of April, July, October, and January.

If we assign you to the **monthly** payment and quarterly return schedule and you **do not** exceed \$12,000 in withholding, you must begin making your payments and filing your returns according to the monthly payment and return schedule as follows:

Monthly Payment and Quarterly Return Schedule	
Pay electronically or use Form IL-501 by	File your return electronically or use Form IL-941 by
15th of each month for amounts withheld on the preceding month.	the last day of April, July, October, and January.

Annual Payment and Return Schedule

You must pay and file electronically or use Form IL-941-A by

January 31 of the following year for amounts withheld the entire preceding year.

May I elect to pay more often?

If you are assigned to the annual payment and return schedule, you may pay as often as you like throughout the year and file a single Form IL-941-A by January 31 of the following year. You may also elect to file quarterly returns and make payments according to the monthly payment and quarterly return schedule. You must continue the payment schedule you selected through the remainder of the year or you may be subject to penalties. It is your responsibility to use our WebFile and Pay, TaxNet, FSET, EFT or call us so we can send you a withholding coupon booklet. See Publication 131, Withholding Income Tax Payment and Filing Requirements.

What if I am assigned to the annual payment and return schedule and withhold over \$12,000?

If you exceed \$12,000 in withholding during a quarter, you must begin using the semi-weekly payment and quarterly return schedule for the following quarter, the remainder of the year, and the subsequent year.

May I pay or file electronically?

Yes. We encourage you to use our free program, **WebFile and Pay**.

- **WebFile and Pay** is an easy, convenient, and fast way to submit payments at any time. You can schedule the dollar amount,



IL-941 Illinois Department of Revenue Illinois Quarterly Withholding Income Tax Return

Complete all lines. _____/_____/_____
Quarter ending

Federal employer identification number Seq. number

Business name

Number and street address

City State ZIP

(_____) _____
Daytime phone

We encourage you to file and pay electronically. Visit tax.illinois.gov.

You must complete Lines 1 through 5.

- 1 Total compensation and gambling winnings (including Illinois Lottery winnings) subject to Illinois withholding this quarter. 1 _____
- 2 Illinois Income Tax required to be withheld for this quarter. This line must be completed. 2 _____
- 3 This quarter's withholding payment (electronic and IL-501), plus overpayment you wish to apply to this quarter from a previous quarter or IL-941-A (if an annual filer last year). 3 _____
- 4 If Line 2 is greater than Line 3, subtract Line 3 from Line 2. This is your remaining balance due for this quarter. Make your remittance payable to "Illinois Department of Revenue". 4 _____
- 5 If Line 2 is less than Line 3, subtract Line 2 from Line 3. This is your overpayment to claim on your next IL-941 or IL-941-A. 5 _____

Check this box if you have **permanently** stopped withholding.

Under penalties of perjury, I state that, to the best of my knowledge, this return is true, correct, and complete.

Signature Daytime telephone number Date

Mail to **ILLINOIS DEPARTMENT OF REVENUE, PO BOX 19447, SPRINGFIELD IL 62794-9447**

debit date, and tax period for our payments. No software is required and it's available 24 hours a day, 7 days a week. You can also file your Forms IL-941 or IL-941-A and pay your balance due. Visit our web site for more information.

- **TaxNet or Federal State Employment Tax (FSET)** programs allow you to file your returns, Forms IL-941 or IL-941-A and directly debit your bank account for any balance due.
- **Electronic Funds Transfer, (EFT)** has two payment options:
 - ACH credit** — Instructs your financial institution to transfer funds from your account to ours.
 - ACH debit** — Is your instruction to us to take the payment from your account.

Note If your annual tax liability meets or exceeds \$200,000, you must use an electronic payment method.

Visit our web site at tax.illinois.gov for more information regarding our electronic options. For electronic payment information, call our EFT staff at 217 782-6257; send a fax to 217 524-8282; or write to Electronic Funds Transfer Division, Illinois Department of Revenue, PO Box 19015, Springfield, IL 62794-

What if I do not file my returns or pay the tax by the due dates?

Your payment due dates are based on the day you pay your employees. To avoid penalties, all tax withheld must be paid by each payment due date. We occasionally may ask you to provide payroll information.

You will owe a **late-filing penalty** if you do not file a processable return by the due date, and a **late-payment penalty** if you are required to make annual, monthly, or semi-weekly tax payments and do not do so, or do not pay the required amount by the payment due date.

A **bad check penalty** of \$25 will be assessed if you send a remittance that is not honored by your financial institution. This penalty will be assessed in addition to any other penalty.

For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois taxes.

How do I correct a Form IL-941 I have already filed?

You **must** file Form IL-941-X, Amended Illinois Quarterly Withholding Tax Return. **Do not** complete another Form IL-941 for the same quarter.

Where do I get help?

- Visit our web site 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**

- Write to

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044**

Step-by-step Instructions

Step 1:

Write the quarter ending in the space provided. Write your federal employer identification number (FEIN), sequence number, business name, complete address, and daytime telephone number.

Step 2:

Complete Lines 1 through 5.

Line 1 — Write the amount of wages, salaries, and gambling winnings (including Illinois lottery) subject to Illinois withholding during the quarter.

Line 2 — Write the amount of Illinois Income Tax required to be withheld for this quarter. This line **must be** completed.

Line 3 — Write the amount you have already sent to us for this quarter. This includes electronic payments, payments remitted with Forms IL-501, and any overpayment you wish to apply to this quarter from a previous quarter or IL-941-A (if an annual filer last year).

Line 4 — If Line 2 is greater than Line 3, subtract Line 3 from Line 2 and write the result. This is your remaining balance due for this quarter. Make your remittance payable to "**Illinois Department of Revenue**". Write your FEIN, the quarter to which the payment applies, and "IL-941" on your payment.

Line 5 — If Line 2 is less than Line 3, subtract Line 2 from Line 3 and write the results. This is your overpayment. Claim it on your next Form IL-941 or IL-941-A.

Note If you have permanently stopped withholding, you must mark the box below Line 5.

Step 3:

Sign your full name and include your daytime telephone number and the date. If you do not do this, we cannot process your return and we may assess a penalty.

**Mail your Form IL-941 and payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19447
SPRINGFIELD IL 62794-9447**