

Instructions for Form UI-WIT-X

Amended Illinois Income Tax Withholding Return for Household Employers

General Information

Who must file this form?

You must file Form UI-WIT-X to correct information reported for **withholding** income tax purposes on Form UI-WIT, Combined Return for Household Employers, Unemployment Insurance Contribution, and Illinois Income Tax Withheld.

Use this form only when you did not report on your original Form UI-WIT the correct amount of wages you paid to, or the correct amount you actually withheld from an employee. For example: If you withhold \$100, but report \$90 on your original return, you have to file a Form UI-WIT-X.

You must pay any amount withheld for Illinois Income Tax purposes from your employee's wages to the Illinois Department of Revenue.

Note: Do not use this form to report that you withheld too much or too little from an employee.

How do I correct an incorrect amount withheld from my employee's wages?

If you discover this error before the end of a calendar year, you may adjust the amount withheld from another payment of wages during the same calendar year.

If you discover this error after the end of the calendar year, you cannot make an adjustment to correct the amount withheld from the employee's wages. The employee must report the wages earned and the actual amount withheld on the employee's Illinois Income Tax return. If you withheld too much, the employee may receive a refund. If you withheld too little, the employee may have to pay taxes when he or she files their Illinois Income Tax return or will receive a smaller refund.

When must I file this form?

You should file your corrections when you discover the reporting or payment error.

May I amend unemployment insurance information using this form?

No. To report changes for unemployment insurance purposes, you must contact the Illinois Department of Employment Security for forms and instructions. Please call the Unemployment Insurance Hotline at **312 793-4880** or toll-free at **1 800 247-4984**.

What if I need additional assistance?

If you need additional assistance, visit our web site at tax.illinois.gov, call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**, or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**. Our office hours are 8 a.m. to 5 p.m.

Instructions

Write the calendar year for which you are filing this amended return at the top of the form.

Line 11

If you had more than five household employees during the calendar year you are reporting, use an additional sheet of paper and include the information in Step 2 for each additional worker. Total each column, Column C through F, on the attachment, and write the totals on Line 11 in the appropriate column.