

Form IL-941-X Instructions

Who must file Form IL-941-X?

You must complete Form IL-941-X **only if** you need to correct amounts on certain lines you reported on a previously filed Form IL-941 or IL-941-X in reporting

- Line 1, amounts subject to withholding, or
- Line 2, total Illinois Income Tax actually withheld (including any excess amount withheld).

When shouldn't I file Form IL-941-X?

Do not file IL-941-X if you reported the amount you actually withheld, even if you withheld the wrong amount. If you discover an error in withholding before the end of the year, you should correct the error by adjusting the amount you withhold.

If you cannot correct the error before the end of the year, you must make sure that your withholding tax return and each employee's Form W-2 report the actual amount withheld. If you withheld too much, the employee will receive a refund on his or her income tax return and if you withheld too little, the employee will receive a smaller refund or owe tax on his or her income tax return.

Note If you made the same reporting error on your return and your employee's Form W-2, you must also provide your employee with a corrected Form W-2-C and attach copies of the W-2-C forms to your IL-941-X.

Where do I mail my completed IL-941-X?

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19016
SPRINGFIELD IL 62794-9016

When is Form IL-941-X due?

You should report increases in your tax due immediately to minimize penalties and interest. If your change decreases your tax due, file IL-941-X no later than

- three years after the 15th day of the 4th month following the close of the calendar year in which the tax was withheld, or
- one year after the date the tax was paid.

You may be assessed penalties and interest if your IL-941-X is filed after the due date of your original return. If so, we will send you a notice.

What are the penalties and interest?

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

Which steps must I complete?

You must complete every step to report changes previously reported on your IL-941 or IL-941-X. If we agree that you have a valid overpayment, it will first be applied to any outstanding withholding income tax liabilities and then may be refunded or applied as you request on future IL-941s.

Where do I get help?

- 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**
- Write to

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

Step-by-Step Instructions

Step 1:

Reporting Period — Check the same box that was checked on the IL-941 you are amending.

Step 2:

Item A — Complete this line if applicable.

Steps 3 through 5:

Follow the instructions on the form.

Column A — Write the amounts from your most recently filed or adjusted return for the period you are amending. These may be figures from your original IL-941 or a previously amended IL-941-X.

Column B — Write the correct amounts for each line in Column B.

Step 6:

Follow the instructions on the form. If you have an amount on Line 10, complete Line 11 and the Overpayment Worksheet.

Overpayment Worksheet — Check one or more boxes to tell us why you are overpaid. We will notify you if we approve your overpayment.

Step 7:

You must sign and date your amended return. If you do not sign your return, it will not be considered filed. If you want to allow the preparer listed in this step to discuss this return with us, check the box. This authorization will allow your preparer to answer any questions that arise during the processing of your return, call us with questions about your return, and receive or respond to notices we send. The authorization will automatically end no later than one year from the due date of this return. You may revoke the authorization at any time by calling or writing us.

