Form IL-941 Instructions

Who must file Form IL-941?

You must file Form IL-941 if you paid amounts subject to Illinois withholding income tax including payroll, compensation, gambling winnings, Illinois Lottery winnings, *or* amounts paid to purchase the rights to Illinois Lottery winnings. For more information, see Publication 130, Who is Required to Withhold Illinois Income Tax.

You **must file** a return **even if no tax was withheld** during the reporting period (*e.g.,* employees who are seasonal workers). If you discontinue having Illinois employees, complete Step 2, Line B.

Note: If you have household employees, see Publication 121, Illinois Income Tax Withholding for Household Employees.

When is my return due?

If you are a quarterly filer: A quarterly return is due the last day of April, July, and October of 2014, and January of 2015. **Do not** file an annual reconciliation return. New taxpayers (taxpayers whose first reporting period was less than 18 months ago) are assigned to the monthly payment schedule and must file a return every quarter.

If you are an annual return filer: Your annual return is due **January 31, 2015**. **Do not** file quarterly IL-941 returns. Do **not** file an annual return unless you have received notification from the Illinois Department of Revenue that you qualify to do so. **Note:** if you exceed $12,000 in withholding during a quarter, you must begin to file your IL-941 quarterly for the following quarter, the remainder of the year, and the subsequent year.

When are my payments due?

Your payment due dates are based on the day you pay your employees and the schedule we assign to you. Most payments are due ***monthly or semi-weekly.*** If you are assigned to the semi-weekly payment schedule, you must make your withholding tax payments electronically. A few taxpayers are assigned to the annual payment schedule. See Publication 131, Withholding Income Tax Payment and Filing Requirements. (Form IL-501 is the payment coupon.)

Note: You will owe a **late-payment penalty** if you do not pay the tax you owe by each payment due date. We may ask you to provide payroll information electronically.

How can I file or pay electronically?

You may use ***MyTax Illinois*** on our website or approved Tax-Prep software (software you develop or purchase off-the-shelf). ***MyTax Illinois*** also provides on-line account management. For detailed information or additional electronic payment options, go to our website at **tax.illinois.gov**.

Do I figure penalties or interest?

We will bill you for penalties and interest, if applicable. 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 Withholding Income Tax Return. **Do not** complete another Form IL-941 for the same quarter or year.

Go to **tax.illinois.gov** to download Form IL-941-X or file online using MyTax Illinois.

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

Follow the instructions on the form. Remember to complete each line using the total for the full reporting period. Do not file more than one IL-941 per reporting period.

Step 1:

Reporting Period — Complete this section.
If you are

- a **quarterly filer,** check the correct quarter you are reporting (even if you had no withholding). File one return for each quarter. Do **not** file an annual return.
- an **annual filer,** check the annual box. Do **not** file quarterly returns.

Step 2:

Item A — Complete if this is your fourth quarter or final return or you are an annual filer. Write the **total number of W-2s** you issued for the entire year.

Item B — Complete this line if applicable.

Step 3:

Line 1 — Write the total of all amounts subject to Illinois withholding income tax including payroll, compensation, gambling winnings (such as Illinois Lottery winnings), or amounts paid to purchase the rights to Illinois Lottery winnings. **Do not leave blank** - if you had no amount subject to Illinois withholding, write "0".

Step 4:

Line 2 — Write the total of all amounts withheld this reporting period. **Do not leave blank** - if you had no withholding, write "0".

Step 5:

Line 3 — Write the total amount of withholding payments you have made during this period. This includes all IL-501 payments (electronic and paper coupons). **Do not leave blank.**

Line 4 — Write the total amount of any credit carried forward from your previous IL-941.

Line 5 — Write the total amount of credit you have received through the Department of Commerce and Economic Opportunity (DCEO). You can claim the Small Business Job Creation Tax Credit or the EDGE Credit only if you received a credit certificate from DCEO. Do **not** attach the DCEO certificate.

Step 6:

Follow the instructions on the form. **Do not leave blank.**

Step 7:

You must sign and date your return. If you do not sign your return, it will not be considered filed and you may be subject to a **nonfiler penalty**. 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.

Electronic mandates for Illinois withholding income tax:

- You must make withholding tax payments electronically if you are assigned to the semi-weekly payment schedule.
- If you are federally mandated to electronically file Forms W-2 and W-2-C, you are also required to electronically file these forms with Illinois.

This form has a scanline for automated processing that contains your FEIN, the reporting period, and check digit. Do not photocopy the form and use for any other FEIN or reporting period.

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.