

 Illinois Department of Revenue
IL-941-X Amended Illinois Withholding Tax Return

Read this information first.

Complete Form IL-941-X only to correct an error you made on a previously filed Form IL-941 or IL-941-A (if an annual filer last year) in reporting

- Line 1, amounts subject to withholding, or
- Line 2, total Illinois Income Tax actually withheld (including any excess amount withheld) **OR** in prior years stated as "Illinois Income Tax required to be withheld."

What if I withheld the wrong amount of tax from an employee?

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 from the employee's wages during the remainder of the year.

If you cannot correct the error before the end of the year, you must make sure that your withholding tax return and the 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.

When is Form IL-941-X due?

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.

Which steps must I complete?

You must complete Steps 1, 2, and 3 to report changes previously reported on your IL-941 or IL-941-A (if an annual filer last year). If we agree that you have a valid overpayment, it will first be applied to any outstanding liabilities and then applied as you request on Line 3 of future IL-941s.

What if I need assistance?

Visit our web site at tax.illinois.gov or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866, 217 782-3336**, or our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

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

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19007
SPRINGFIELD IL 62794-9007

Step 1: Complete the following account information

Business name _____

Owner(s) _____

Number and street address _____

City _____ State _____ ZIP _____

() _____

Daytime telephone number _____

Federal employer identification number (FEIN) _____ Seq. number _____

Tax year _____ / Quarter _____

Are you a sole proprietor? ☐ Yes ☐ No

If "yes", write your Social Security number _____ - _____ - _____

Is this a new address? ☐ Yes ☐ No

Step 2: Figure your correct withholding

- 1 Write the total compensation and gambling winnings (including Illinois Lottery winnings) subject to Illinois withholding.
- 2 Write the total Illinois Income Tax withheld. **This line must be completed.** (If applicable, attach W-2-C forms.)
- 3 Write the total withholding payments (electronic, IL-501, and IL-941), plus any overpayment from a previous IL-941 or IL-941-A (if an annual filer last year).

- 4 If Column C, Line 2, is more than Column C, Line 3, write the difference here. This is the tax you owe. Make your remittance payable to "**Illinois Department of Revenue.**"
- 5 If Column C, Line 2, is less than Column C, Line 3, write the difference here. This is your overpayment.

Note Your overpayment will first be applied to any unpaid Illinois tax liability. Any remaining amount will be applied as you request on Line 3 of future IL-941s.

- 6 Write a **detailed explanation** of your changes. **This line must be completed.**

	Column A Amount previously reported	Column B Net change increase or (decrease)	Column C Corrected amount
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____

Step 3: Sign below

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

Authorized signature (full name required) _____ Title _____ Date _____ () _____
Daytime telephone number _____