

**Step 1: Provide your information**

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

Business name _____

C/O _____

Mailing address _____

City _____

State _____

ZIP _____

☐ Check this box if your business name has changed.☐ Check this box if you have an address change.**Reporting Period****If you are a quarterly filer:**

Check the quarter you are amending.

☐ **1st** (January, February, March)☐ **2nd** (April, May, June)☐ **3rd** (July, August, September)☐ **4th** (October, November, December)**If you are an annual filer:**

Check the box if you are amending an annual return.

☐ January — December**Step 2: Tell us about your business**

- A**
- If your business has
- permanently**
- stopped withholding because it has closed or you no longer pay wages, check the box and write the date you stopped paying wages.

A ☐ _____ / _____ / 2012
Month Day**Step 3: Tell us your payroll information**

- 1**
- Write the total compensation and gambling winnings (including Illinois Lottery winnings) subject to withholding this period.

Column A
Most recent amount reported**1** _____**Column B**
Corrected amount**1** _____**Step 4: Tell us your withholding and previous overpayments**

- 2**
- Write the amount of Illinois Income Tax actually withheld for this period.

2 _____

- 3**
- Write the total of all previous refunds, credits carried forward, and overpayments you reported on your original return or previously filed IL-941-X (whether or not you received it).

3 _____

- 4**
- Add Column B, Lines 2 and 3 and write the total amount here.

4 _____**Step 5: Tell us about your payments and credits**

- 5**
- Write the total amount of withholding payments you have made during this period. This includes all IL-501 payments (electronic and paper coupons), as well as any subsequent payments.
- Do not**
- include any penalty or interest paid.

5 _____

- 6**
- Write the amount of any credit carried forward from your previous Form IL-941.

6 _____

- 7**
- Write the total amount of credits you have received through DCEO.

7 _____

- 8**
- Add Lines 5 through 7 and write the total amounts here.

8 _____**Step 6: Figure your credit or the amount you owe**

- 9**
- If Line 4 is greater than Column B, Line 8, subtract Column B, Line 8 from Line 4. This is your
- remaining balance due**
- . Make your payment electronically (semi-weeklys
- must pay**
- electronically) or your remittance payable to "Illinois Department of Revenue" and go to Step 7.

9 _____

- 10**
- If Line 4 is less than Column B, Line 8, subtract Line 4 from Column B, Line 8. This is your
- overpayment**
- .
- Note:**
- Your overpayment will first be applied to any unpaid Illinois withholding tax liability.

10 _____

- 11**
- Check the appropriate box to tell us what to do with your
- overpayment**
- .
- ☐
- Credit
- ☐
- Refund
-
- You
- must explain**
- the reason for your overpayment below.

Explanation _____

Step 7: Sign here

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

Signature _____

(____) _____
Daytime telephone number____ / ____ / ____
Month Day Year

NSX DRX _____

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

Form IL-941-X Instructions

What is New?

- The format of the Form IL-941-X, Amended Illinois Withholding Income Tax Return and Instructions, has changed to coordinate with the new Form IL-941, a full-page return, which is easier to complete and asks for additional information. In addition, we have removed Column B, net change increase or decrease.

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). In previous years, the line stated "Illinois Income Tax required to be 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 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?

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?

Penalties — You will owe a

- **late-payment penalty** if you do not pay the tax you owe by the original due date of the return;
- **late-filing penalty** if you do not file a processable return by the extended due date;
- **bad check penalty** of \$25 if your remittance is not honored by your financial institution; and
- **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on any bill we send you.

Interest — is calculated on unpaid tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest.

For more 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

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

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

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 6:

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 7:

You must sign and date your amended return. If you do not sign your return it will not be considered filed.

