

Form IL-941 Instructions

Who must file Form IL-941?

If you paid wages, salaries, and gambling winnings (including Illinois Lottery) that are subject to Illinois withholding, you must file Form IL-941.

You **must file** a return **even if no tax was withheld** during the quarter (*e.g.*, employees who are seasonal workers).

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

When is my return due?

Quarterly filers:

Your returns are due the last day of April, July, and October of 2013, and January of 2014. **Do not** file an annual reconciliation return. New taxpayers (ones who have been registered for less than 18 months) are assigned to the monthly payment schedule and must file a return every quarter.

Annual filers:

Your return is due **January 31, 2014**. **Do not** file quarterly IL-941 returns. **Note:** However, 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?

See Publication 131, Withholding Income Tax Payment and Filing Requirements. (Form IL-501 is the payment coupon.) **Monthly or semi-weekly payers:** Please note that you will owe a **late-payment penalty** if you do not pay the tax you owe by each payment due date. Your payment due dates are based on the day you pay your employees and the schedule we assign to you. We may ask you to provide payroll information electronically.

How can I file electronically?

File your Form IL-941 using the schedule we have assigned to you. We encourage all taxpayers to file electronically using one of the available options. Visit our website at tax.illinois.gov for more information regarding your electronic options. For example, you may use our website to file your Form IL-941 returns and to make your Form IL-501 payments. These are free on-line programs designed to be easy, convenient, and fast ways for you to electronically submit your returns or payments at any time. No software is required and it is available 24 hours a day, 7 days a week.

What are the penalties or interest?

We will bill you for penalties and interest. 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.

To obtain Form IL-941-X, go to our website at tax.illinois.gov.

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 — 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.

Steps 3 and 4:

Follow the instructions on the form. Remember to complete each line using the total for the full reporting period. **Do not leave blank** - if you had no payroll or 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).

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

Step 6:

Follow the instructions on the form.

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, 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.

