

Publication 131-DJanuary 2024Withholding Income Tax Payment and Return DueDates

The information in this publication is current as of the date of the publication. Please visit our website at <u>tax.illinois.gov</u> to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes and the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, and court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

About this publication

Publication 131-D, Withholding Income Tax Payment and Return Due Dates, identifies all Illinois withholding payment and Form IL-941, Illinois Withholding Income Tax Return, due dates for the current calendar year.

Publication 131-D is updated every year and is a supplement to <u>Publication 131</u>, <u>Withholding Income Tax Payment and Filing Requirements</u>.

Related publications:

- Publication 131, Withholding Income Tax Payment and Filing Requirements;
- Publication 130, Who is Required to Withhold Illinois Income Tax;
- Booklet IL-700-T, Illinois Withholding Income Tax Tables, to calculate withholding;
- Publication 110, W-2, W-2c, W-2G, and 1099 Filing and Storage Requirements for Employers and Payers, including New 1099-K Electronic Filing Requirements; and
- Publication 121, Illinois Income Tax Withholding for Household Employees.

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Taxpayer Bill of Rights

You have the right to call the Illinois Department of Revenue (IDOR) for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to IDOR notices by asking questions, paying the amount due, or providing proof to refute the IDOR's findings.

You have the right to appeal IDOR decisions, in many instances, within specified time periods, by asking for department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other IDOR procedures, you may write us at the following address:

PROBLEMS RESOLUTION OFFICE ILLINOIS DEPARTMENT OF REVENUE PO BOX 19014 SPRINGFIELD IL 62794-9014

Get Illinois Department of Revenue forms and information at tax.illinois.gov

General Information

How do I make my withholding payments? How do I file Form IL-941, Illinois

- Payments are made electronically or with Form IL-501 on either a monthly or semi-weekly payment schedule.
- Electronic mandates for Illinois Withholding Income Tax: You must make withholding tax payments electronically if you are assigned to the semi-weekly payment schedule.

How often must I make withholding payments?

There are two different payment schedules — monthly and semi-weekly.

- Monthly payers: Payments are due on the 15th day of the month following the month in which the tax was withheld.
- Semi-weekly payers: Illinois follows the federal rule that allows you at least three banking days to make your payments.

<u>=Note</u> Anytime a due date falls on a weekend **or** state recognized holiday, we adjust the due date to the next business day.

How do I file Form IL-941, Illinois Withholding Income Tax Return?

All Forms IL-941 must be filed electronically. If you are unable to file electronically, you may request Form IL-900-EW, Waiver Request, through our Taxpayer Assistance Division. The waiver request must be completed and submitted back to IDOR. You will be notified if the waiver request is approved or denied.

ENote Avoid common errors: Make sure that your Form IL-941 includes your withholding information in Step 4. IDOR does not calculate these entries for you.

Monthly Payment and Quarterly Filing Schedules				
For tax withheld in	Payment is due	Form IL-941 is due		
First quarter (ending March 31, 2024)		Tuesday, April 30, 2024		
January 2024	Thursday, February 15, 2024			
February 2024	Friday, March 15, 2024			
March 2024	Monday, April 15, 2024			
Second quarter (ending June 30, 2024)		Wednesday, July 31, 2024		
April 2024	Wednesday, May 15, 2024			
May 2024	Monday, June 17, 2024*			
June 2024	Monday, July 15, 2024			
*Due dates account for all allowable holidays falls on a weekend.	and weekends that would otherwise be the pay	ment or filing due date. June 15, 2024,		
Third quarter (ending September 30, 2024))	Thursday, October 31, 2024		
July 2024	Thursday, August 15, 2024			
August 2024	Monday, September 16, 2024*			
September 2024	Tuesday, October 15, 2024			
*Due dates account for all allowable holidays 2024, falls on a weekend.	and weekends that would otherwise be the pay	ment or filing due date. September 15,		
Fourth quarter (ending December 31, 2024	4)	Friday, January 31, 2025		
October 2024	Friday, November 15, 2024			
November 2024	Monday, December 16, 2024*			
December 2024	Wednesday, January 15, 2025			
*Due dates account for all allowable holidays 2024, falls on a weekend.	and weekends that would otherwise be the pay	ment or filing due date. December 15,		

Payment and Filing Due Dates

2024 Semi-weekly Payments and Quarterly Filing Schedules

Tax withheld for ...

First quarter (ending March 31, 2024)

January 1-2, 2024 January 3-5, 2024 January 6-9, 2024 January 10-12, 2024 January 13-16, 2024

January 17-19, 2024 January 20-23, 2024 January 24-26, 2024 January 27-30, 2024 January 31-February 2, 2024

February 3-6, 2024 February 7-9, 2024 February 10-13, 2024 February 14-16, 2024 February 17-20, 2024

February 21-23, 2024 February 24-27, 2024 February 28-March 1, 2024 March 2-5, 2024 March 6-8, 2024

March 9-12, 2024 March 13-15, 2024 March 16-19, 2024 March 20-22, 2024 March 23-26, 2024 March 27-29, 2024 March 30-31, 2024

Payment is due...

Friday, January 5, 2024 Wednesday, January 10, 2024 Friday, January 12, 2024 Thursday, January 18, 2024* Friday, January 19, 2024

Wednesday, January 24, 2024 Friday, January 26, 2024 Wednesday, January 31, 2024 Friday, February 2, 2024 Wednesday, February 7, 2024

Friday, February 9, 2024 Thursday, February 15, 2024* Friday, February 16, 2024 Thursday, February 22, 2024* Friday, February 23, 2024

Wednesday, February 28, 2024 Friday, March 1, 2024 Thursday, March 7, 2024* Friday, March 8, 2024 Wednesday, March 13, 2024

Friday, March 15, 2024 Wednesday, March 20, 2024 Friday, March 22, 2024 Wednesday, March 27, 2024 Friday, March 29, 2024 Wednesday, April 3, 2024 Friday, April 5, 2024

*Due dates account for all allowable holidays and weekends that would otherwise extend the payment or filing due date. January 15, 2024, recognizes Martin Luther King's birthday; February 12, 2024, recognizes Abraham Lincoln's birthday; February 19, 2024, recognizes President's Day; March 4, 2024, recognizes Casimir Pulaski Day.

Form IL-941 is due...

Tuesday, April 30, 2024

Payment and Filing Due Dates

2024 Semi-weekly Payments and Quarterly Filing Schedules

Tax withheld for	Payment is due	Form IL-941 is due
Second quarter (ending June 30, 2024)		Wednesday, July 31, 2024
April 1-2, 2024	Friday, April 5, 2024	
April 3-5, 2024	Wednesday, April 10, 2024	
April 6-9, 2024	Friday, April 12, 2024	
April 10-12, 2024	Wednesday, April 17, 2024	
April 13-16, 2024	Friday, April 19, 2024	
April 17-19, 2024	Wednesday, April 24, 2024	
April 20-23, 2024	Friday, April 26, 2024	
April 24-26, 2024	Wednesday, May 1, 2024	
April 27-30, 2024	Friday, May 3, 2024	
May 1-3, 2024	Wednesday, May 8, 2024	
May 4-7, 2024	Friday, May 10, 2024	
May 8-10, 2024	Wednesday, May 15, 2024	
May 11-14, 2024	Friday, May 17, 2024	
May 15-17, 2024	Wednesday, May 22, 2024	
May 18-21, 2024	Friday, May 24, 2024	
May 22-24, 2024	Thursday, May 30, 2024*	
May 25-28, 2024	Friday, May 31, 2024	
May 29-31, 2024	Wednesday, June 5, 2024	
June 1-4, 2024	Friday, June 7, 2024	
June 5-7, 2024	Wednesday, June 12, 2024	
June 8-11, 2024	Friday, June 14, 2024	
June 12-14, 2024	Thursday, June 20, 2024*	
June 15-18, 2024	Friday, June 21, 2024	
June 19-21, 2024	Wednesday, June 26, 2024	
June 22-25, 2024	Friday, June 28, 2024	
June 26-28, 2024	Wednesday, July 3, 2024	
June 29-30, 2024	Monday, July 8, 2024*	

*Due dates account for all allowable holidays and weekends that would otherwise extend the payment or filing due date. May 27, 2024, recognizes Memorial Day; and June 19, 2024, recognizes Juneteenth. July 4, 2024, recognizes the July 4th holiday.

Third quarter (ending September 30, 2024) Payment and Filing Due Dates

2024 Semi-weekly Payments and Quarterly Filing Schedules

Payment is due...

Tax withheld for ...

Third quarter (ending September 30, 2024)

July 1-2, 2024 July 3-5, 2024 July 6-9, 2024 July 10-12, 2024 July 13-16, 2024 July 17-19, 2024 July 20-23, 2024 July 24-26, 2024 July 27-30, 2024 July 31 - August 2, 2024 August 3-6, 2024 August 7-9, 2024 August 10-13, 2024 August 14-16, 2024 August 17-20, 2024 August 21-23, 2024 August 24-27, 2024 August 28-30, 2024 August 31-September 3, 2024 September 4-6, 2024

September 7-10, 2024 September 11-13, 2024 September 14-17, 2024 September 18-20, 2024 September 21-24, 2024 September 25-27, 2024 September 28-30, 2024

Monday, July 8, 2024 Wednesday, July 10, 2024 Friday, July 12, 2024 Wednesday, July 17, 2024 Friday, July 19, 2024

Wednesday, July 24, 2024 Friday, July 26, 2024 Wednesday, July 31, 2024 Friday, August 2, 2024 Wednesday, August 7, 2024

Friday, August 9, 2024 Wednesday, August 14, 2024 Friday, August 16, 2024 Wednesday, August 21, 2024 Friday, August 23, 2024

Wednesday, August 28, 2024 Friday, August 30, 2024 Thursday, September 5, 2024* Friday, September 6, 2024 Wednesday, September 11, 2024

Friday, September 13, 2024 Wednesday, September 18, 2024 Friday, September 20, 2024 Wednesday, September 25, 2024 Friday, September 27, 2024

Wednesday October 2, 2024 Friday, October 4, 2024

*Due dates account for all allowable holidays and weekends that would otherwise extend the payment or filing due date. September 2, 2024, recognizes Labor Day.

Form IL-941 is due...

Thursday, October 31, 2024

Fourth quarter (ending December 31, 2024) Payment and Filing Due Dates

Form IL-941 is due...

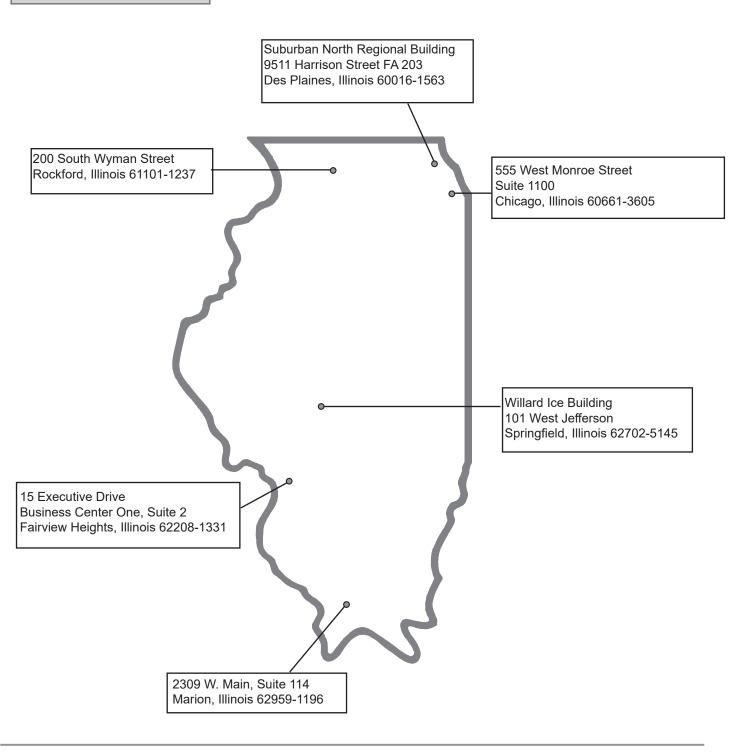
Friday, January 31, 2025

2024 Semi-weekly Payments and Quarterly Filing Schedules

Tax withheld for	Payment is due
Fourth quarter (ending December 31, 2024)	
October 1, 2024	Friday, October 4, 2024
October 2-4, 2024	Wednesday, October 9, 2024
October 5-8, 2024	Friday, October 11, 2024
October 9-11, 2024	Thursday, October 17, 2024*
October 12-15, 2024	Friday, October 18, 2024
October 16-18, 2024	Wednesday, October 23, 2024
October 19-22, 2024	Friday, October 25, 2024
October 23-25, 2024	Wednesday, October 30, 2024
October 26-29, 2024	Friday, November 1, 2024
October 30-November 1, 2024	Wednesday, November 6, 2024
November 2-5, 2024	Friday, November 8, 2024
November 6-8, 2024	Thursday, November 14, 2024*
November 9-12, 2024	Friday, November 15, 2024
November 13-15, 2024	Wednesday November 20, 2024
November 16-19, 2024	Friday November 22, 2024
November 20-22, 2024	Wednesday, November 27, 2024
November 23-26, 2024	Monday, December 2, 2024*
November 27-29, 2024	Wednesday, December 4, 2024
November 30-December 3, 2024	Friday, December 6, 2024
December 4-6, 2024	Wednesday, December 11, 2024
December 7-10 2024	Friday, December 13, 2024
December 11-13, 2024	Wednesday, December 18, 2024
December 14-17, 2024	Friday, December 20, 2024
December 18-20 2024	Thursday, December 26, 2024*
December 21-24, 2024	Monday, December 30, 2024*
December 25-27, 2024	Thursday, January 2, 2025*
December 28-31, 2024	Monday, January 6, 2025*

*Due dates account for all allowable holidays and weekends that would otherwise extend the payment or filing due date. October 14, 2024, recognizes Columbus Day; November 11, 2024, recognizes Veterans Day; November 28, 2024, recognizes Thanksgiving; December 25, 2024, recognizes Christmas Day; January 1, 2025, recognizes New Year's Day.

Office Locations



Contact Information

Visit our website at <u>tax.illinois.gov</u>. For specific phone number and email contacts, see our <u>Contact Us</u> page. Call us at **1 800 732-8866** or **217 782-3336**. Call TTY at **1 800 544-5304**.

Write us at Illinois Department of Revenue, PO Box 19001, Springfield, IL 62794-9001. Call our 24-hour Forms Order Line at **1 800 356-6302**.