



General Information

Each year, we will tell you which one of the three schedules you are assigned to: semi-weekly, monthly, or annual. Return due dates remain quarterly and annually. You must use the schedule we assign to you.

We will tell you when your Payment Coupons (Form IL-501) are due and when to file your returns (Form IL-941 or IL-941-A) for the new tax year.

Note Taxpayers assigned to the annual payment and return schedule should use Form IL-941-A, Illinois Yearly Withholding Income Tax Return, to file and pay their withholding tax for the entire year.

Payment and return due dates are determined by the total tax withheld during the "look-back" period, which is the one-year period ending on June 30 of the immediately preceding calendar year. For the 2009 tax year, the look-back period is July 1, 2007, through June 30, 2008.

Taxpayers who, during the look-back period, reported

- more than \$12,000, are assigned to the semi-weekly payment and quarterly return schedule.
more than \$1,000, but no more than \$12,000, are assigned to the monthly payment and quarterly return schedule.
\$1,000 or less, are assigned to the annual payment and return schedule.

Note There are exceptions. New taxpayers are automatically assigned to the monthly payment and quarterly return schedule, as are those who would qualify for the annual payment and return schedule, but are not in good standing with the department.

IL-941 Front (R-12/08)



IL-941 Illinois Department of Revenue Illinois Quarterly Withholding Income Tax Return

Complete all lines. Quarter ending

Federal employer identification number Seq. number

Business name

Number and street address

City State ZIP

Daytime phone

Table with 2 columns: Pay electronically or use Form IL-501 by, File your return electronically or use Form IL-941 by. Rows for Semi-weekly and Quarterly Return Schedule.

Table with 2 columns: Pay electronically or use Form IL-501 by, File your return electronically or use Form IL-941 by. Rows for Monthly and Quarterly Return Schedule.

Table with 1 column: You must pay and file electronically or use Form IL-941-A. Row for Annual Payment and Return Schedule.

Who must file Form IL-941?

You must file Form IL-941 if you paid wages, salaries, and gambling winnings (including Illinois lottery) that are subject to withholding and we assigned you to the monthly or semi-weekly payment and quarterly return schedule.

When must I file and pay?

If we assigned you to the annual payment and return schedule, do not file Form IL-941, Illinois Quarterly Withholding Income Tax Return. You must use Form IL-941-A, Illinois Yearly Withholding Income Tax Return to file and pay for the entire year.

Withholding income tax is not considered withheld until the date you pay your employees.

Note If you are assigned to the annual payment and return schedule, you may elect to file quarterly returns and make monthly payments. To do so, you must file Form IL-941, for any quarter of the year. You must pay all amounts withheld from January 1 through the end of that quarter.

If you are assigned to the annual payment and return schedule or monthly payment and quarterly return schedule and you exceed \$12,000 in withholding during any quarter, you must file Form IL-941 to report and pay all withholding income tax from January 1 to the end of this quarter.

We encourage you to file and pay electronically. Visit tax.illinois.gov

Complete Lines 1 through 5, reporting the totals for the quarter.

- 1 Total compensation and gambling winnings (including Illinois Lottery winnings) subject to withholding.
2 Illinois Income Tax required to be withheld.
3 Withholding payments (electronic and IL-501 payment coupons) plus any overpayment from your previous Form IL-941 or IL-941-A.
4 If Line 2 is greater than Line 3, subtract Line 3 from Line 2. This is your balance due. Make your remittance payable to "Illinois Department of Revenue."
5 If Line 2 is less than Line 3, subtract Line 2 from Line 3. This is your overpayment. Claim it on your next Form IL-941 or IL-941-A.

Check this box if you have permanently stopped withholding.

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

Signature

Daytime telephone number

Date

If we assigned you to the monthly or semi-weekly payment and quarterly return schedule, you must file your return every quarter. They are due on or before the last day of April, July, October, and January.

File Form IL-941 every quarter **even if no tax was withheld** during that quarter (e.g., employees who are seasonal workers).

How do I pay my withholding tax?

If we assign you to the monthly or semi-weekly payment and quarterly return schedule, you must make your payments by the appropriate due dates, either electronically or by using a Payment Coupon. If you owe any additional withholding tax for a quarter, you should make that payment with your Form IL-941.

Note If your annual tax liability meets or exceeds \$200,000, you must use an electronic payment method.

May I file my return electronically?

Yes, you may pay and file your return electronically and we encourage you to use our new program, **WebFile and Pay**. Visit our web site at tax.illinois.gov for more information regarding our electronic options, shown below.

WebFile and Pay is our new, free online program designed to be an easy, convenient, and fast way for you to file your returns, Forms IL-941 or IL-941-A, and pay your balance due. You may also submit your payments, Forms IL-501, at any time. You can schedule the dollar amount, debit date, and tax period for your payments. No software is required and it's available 24 hours a day, 7 days a week. Visit our web site for more information.

TaxNet or Federal State Employment Tax (**FSET**) programs allow you to file your returns and directly debit your bank account for any balance due.

For additional electronic information, visit our web site.

What if I do not file my returns or pay the taxes I owe by the due dates?

You will owe a **late-filing penalty** if you do not file a processable return by the due date, and a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due. In addition, a **bad check penalty** of \$25 will be assessed if you send a remittance to the department that is not honored by your financial institution. This penalty will be assessed in addition to any other penalty. Interest is calculated on 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.

What must I do to correct an error on a Form IL-941 that I have already filed?

You **must** file Form IL-941-X, Amended Illinois Quarterly Withholding Tax Return, to correct an error on a Form IL-941 that you have already filed. **Do not** complete another Form IL-941 for the same quarter.

Where do I get help?

- Visit our web site at tax.illinois.gov
- Call our Taxpayer Assistance Division 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 19015
SPRINGFIELD IL 62794-9015

Step-by-step Instructions

Step 1:

Write the quarter ending in the space provided. Write your federal employer identifica-

tion number (FEIN), business name, complete address, and daytime telephone number.

Step 2:

Complete Lines 1 through 5.

Line 1 — Write the amount of wages, salaries, and gambling winnings (including Illinois lottery) that is subject to withholding during the quarter.

Line 2 — Write the amount of Illinois income tax that was required to be withheld from the payment amount shown on Line 1.

Line 3 — Write the amount you have already sent to us for this quarter. This includes electronic payments, payments remitted with a Payment Coupon, and any credit from your previous Form IL-941 or IL-941-A.

Line 4 — If Line 2 is greater than Line 3, subtract Line 3 from Line 2 and write the result. This is the amount you owe. Make your remittance payable to “**Illinois Department of Revenue**”. Write your FEIN, the quarter to which the payment applies, and the form number “IL-941” on your payment.

Line 5 — If Line 2 is less than Line 3, subtract Line 2 from Line 3 and write the amount of your overpayment. Include this amount on Line 3 of your next Form IL-941 or IL-941-A.

Note If you have permanently stopped withholding, you must mark the box below Line 5.

Step 3:

Sign your return. You must sign your full name, write your title (e.g., owner, president), and write the date. If you do not do this, we cannot process your return and we may assess a penalty.

Mail your return and payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19447
SPRINGFIELD IL 62794-9447