



Form IL-941-A Illinois Yearly Withholding Income Tax Return and Instructions

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 due date schedule we assign to you.

Taxpayers who are assigned to the annual payment and return schedule should use this 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.

Annual Payment and Return Schedule

You must pay and file electronically or use Form IL-941-A

January 31 of the following year for amounts withheld the entire preceding year.

Who must file Form IL-941-A?

You must file Form IL-941-A if you paid wages, salaries, and gambling winnings (including Illinois lottery) that are subject to withholding and we assigned you to the annual payment and return schedule. If you have chosen the household employer's method, see Publication 121, Illinois Income Tax Withholding for Household Employees, for filing requirements.

When must I file and pay?

If we assigned you to the annual payment and return schedule, **do not** file Form IL-941. You must use Form IL-941-A to file and pay **for the entire year.**

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

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. You then must begin making monthly payments and filing quarterly returns for the remainder of that year. See Publication 131, Withholding Income Tax Payment and Filing Requirements, and refer to the monthly payment and quarterly return schedule. Please remember to continue on this schedule or you may be subject to penal-

ties. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

If we assigned you 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. You then must use the semi-weekly payment and quarterly return schedule for the following quarter, the remainder of the year, and the subsequent year.

How do I pay my withholding tax?

If we assigned you to the annual payment and return schedule, **you must** make your payment with Form IL-941-A, by January 31 of the following year.

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 return, Form IL-941-A, and pay your balance due. No software is required and it's available 24 hours a day, 7 days a week. Visit our web site for more information.

IL-941-A Front (R-12/08)



IL-941-A Illinois Department of Revenue Illinois Yearly Withholding Income Tax Return

Complete all lines.

Tax year _____

Federal employer identification number _____ Seq. number _____

Business name _____

Number and street address _____

City _____ State _____ ZIP _____

(_____) _____
Daytime phone

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

Complete Lines 1 through 5, reporting the totals for the entire year.

- | | |
|--|---------|
| 1 Total compensation and gambling winnings subject to withholding. | 1 _____ |
| 2 Illinois Income Tax required to be withheld. | 2 _____ |
| 3 Withholding payments (electronic and IL-501 payment coupons) plus any overpayment from your previous Form IL-941 or IL-941-A. | 3 _____ |
| 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." | 4 _____ |
| 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-A or IL-941. | 5 _____ |

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.

Reset

Print

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 return or pay the tax I owe by the due date?

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. Also, you will not be allowed to use the annual payment and return schedule in the following year. 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-A that I have already filed?

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

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 your federal employer identification 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 year.

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 tax period. 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 year to which the payment applies, and the form number “IL-941-A” 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