



General Information

We assign you to a payment and return schedule determined by the amount of 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 2010 tax year, the look-back period is July 1, 2008 through June 30, 2009.

- More than \$12,000 = **Semi-weekly**
- More than \$1,000 but no more than \$12,000 = **Monthly**
- \$1,000 and less = **Annual**

Taxpayers assigned to semi-weekly or monthly payment schedule must file Form IL-941, Illinois Quarterly Withholding Income Tax Return, quarterly for the preceding quarter by the last day of April, July, October, and January of the following year.

Taxpayers who withhold \$1,000 or less and who are assigned to the annual payment and return schedule should use this Form IL-941-A, Illinois Yearly Withholding Income Tax Return, to report **and pay** their withholding tax for the entire year.

New taxpayers are assigned to the monthly payment and quarterly return schedule.

Who must file Form IL-941-A?

Only taxpayers we have assigned to the annual payment schedule may file Form IL-941-A. 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 pay?

You must file Form IL-941-A and make a payment as follows:

| Annual Payment and Return Schedule |
|-----------------------------------------------------------------------------------------|
| You must pay and file electronically or use Form IL-941-A by |
| January 31 of the following year for amounts withheld the entire preceding year. |

May I elect to pay more often?

If you are assigned to the annual payment and quarterly return schedule, you may pay as often as you like throughout the year and file a single Form IL-941-A by January 31 of the following year. You may also elect to file quarterly returns and pay monthly according to the monthly payment and quarterly return schedule. You must continue the payment schedule you selected through the remainder of the year or you may be subject to penalties. It is your responsibility to use our WebFile and Pay, TaxNet, FSET, EFT or call us so we can send you a withholding coupon booklet. See Publication 131, Withholding Income Tax Payment and Filing Requirements.

What if I am assigned to the annual payment and return schedule and withhold over \$12,000?

If you exceed \$12,000 in withholding during a quarter, you must file Form IL-941 to report and pay all withholding income tax from January 1 to the end of the quarter in which you exceeded the \$12,000. You must then begin using the semi-weekly payment and quarterly return schedule for the following quarter, the remainder of the year, and the subsequent year.

May I pay or file electronically?

Yes. We encourage you to use our free program, WebFile and Pay.

- **WebFile and Pay** is an easy, convenient, and fast way to submit payments 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. You can also file your returns, Forms IL-941 or IL-941-A and pay your balance due. Visit our web site for more information.
- **TaxNet or Federal State Employment Tax (FSET)** programs allow you to file your returns, Forms IL-941 or IL-941-A and directly debit your bank account for any balance due.
- **Electronic Funds Transfer, (EFT)** has two payment options:
 - ACH credit** — instructs your financial institution to transfer funds from your account to ours.
 - ACH debit** — is your instruction to us to take the payment from your account.

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

Visit our web site at tax.illinois.gov for more information regarding our electronic options. For electronic payment information, call our EFT staff at 217 782-6257; send a fax to 217 524-8282; or write to Electronic Funds Transfer Division, Illinois Department of Revenue, PO Box 19015, Springfield, IL 62794-9015.

IL-941-A Front (R-12/09)



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

You must complete Lines 1 through 5.

- 1 Total compensation and gambling winnings (including Illinois Lottery winnings) subject to Illinois withholding this year. **1** _____
- 2 Illinois Income Tax required to be withheld for this year. This line must be completed. **2** _____
- 3 Your withholding payment (electronic and IL-501), plus overpayment you wish to apply to this year from a previous IL-941 or IL-941-A (if an annual filer last year). **3** _____
- 4 If Line 2 is greater than Line 3, subtract Line 3 from Line 2. This is your remaining 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 to claim on your next Form IL-941 or IL-941-A. **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.

Signature _____ Daytime telephone number _____ Date _____

Mail to **ILLINOIS DEPARTMENT OF REVENUE, PO BOX 19447, SPRINGFIELD IL 62794-9447**

What if I fail to 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 the 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 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 19044
SPRINGFIELD IL 62794-9044

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 compensation, wages, salaries, and gambling winnings (including Illinois Lottery winnings) subject to Illinois withholding during the **entire year**.

Line 2 — Write the amount of Illinois income tax required to be withheld for this year. **This line must be completed.**

Line 3 — Write the amount of withholding payments (electronic or IL-501 Payment Coupons) you have already sent to us for this year. This includes 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. This is your remaining balance due for this year. Make your remittance payable to **"Illinois Department of Revenue"**. Write your FEIN, the year to which the payment applies, and "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 result. This is your overpayment. Claim it on your next 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 full name and include your daytime telephone number and 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