



Step 1: Provide your information

Federal employer identification number (FEIN) Seq. number

Business name

C/O

Mailing address

City State ZIP

- Check this box if this is your first return.
Check this box if your business name has changed.
Check this box if your address has changed.

Reporting Period
If you are a quarterly filer:
Check the quarter you are reporting.
1st (January, February, March)
2nd (April, May, June)
3rd (July, August, September)
4th (October, November, December)
If you are an annual filer:
Check the box if you are not required to file quarterly.
January — December

Step 2: Tell us about your W-2 forms and your business

- A Write the total number of W-2 forms you were required to issue for the entire year.
B If your business has permanently stopped withholding because it has closed or you no longer pay wages, check the box and write the date you stopped paying wages.

Step 3: Tell us your payroll information

- 1 Write the total compensation and gambling winnings (including Illinois Lottery winnings) subject to withholding this period.

Step 4: Tell us about your withholding for this period

- 2 Write the amount of Illinois Income Tax actually withheld for this period.

Step 5: Tell us about your payments and credits

- 3 Write the total amount of withholding payments you have made during this period.
4 Write the amount of credit carried forward from your previous Form IL-941.
5 Write the total amount of credits you have received through DCEO.
6 Add Lines 3, 4, and 5 and write the total amount here.

Step 6: Figure your credit or the amount you owe

- 7 If Line 2 is greater than Line 6, subtract Line 6 from Line 2. This is your remaining balance due.
8 If Line 2 is less than Line 6, subtract Line 2 from Line 6. Claim this amount on your next Form IL-941.

Step 7: Sign here

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

Signature Daytime telephone number Month Day Year

Mail to: ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19052
SPRINGFIELD IL 62794-9052

NS DR



Form IL-941 Instructions

What is New?

- The format of the Form IL-941 has changed from a coupon to a full-page return, which is easier to complete and asks for additional information.
- There are two credits, the **Small Business Job Creation Tax Credit** and the **EDGE Credit**. Only employers who received a credit certificate from the Department of Commerce and Economic Opportunity (DCEO) may take these credits.
If your credit from DCEO exceeds the amount you owe (e.g., the amount you withheld from your employees), you may carry that excess credit forward for five years.

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) or year.

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 2012, and January of 2013. **Do not** file an annual 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, 2013**. **Do not** file quarterly returns. *Unless* you received notification from us that you are allowed to file an annual return for the year, you must file quarterly returns.

What if I am an annual or quarterly filer and I withhold over \$12,000 during a quarter?

If you exceed \$12,000 in withholding during a quarter, you must begin using the semi-weekly payment and quarterly return schedule for the following quarter, the remainder of the year, and the subsequent year. In addition, you must make your payments electronically.

When are my payments due?

See Publication 131, Withholding Income Tax Payment and Filing Requirements.

How can I file electronically?

File your Form IL-941 using the schedule we have assigned to you. **Taxpayers assigned to the semi-weekly schedule must make all payments electronically.**

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 **WebFile** and **WebPay** — our free online programs designed to be easy, convenient, and fast ways for you to electronically submit your payments or returns at any time. No software is required and it is available 24 hours a day, 7 days a week.

For more information, visit our website at tax.illinois.gov, call **217 524-4767**, email to rev.taxpay@illinois.gov, or write to Electronic Commerce Division, Illinois Department of Revenue, PO Box 19015, Springfield, IL 62794-9015.

What are the penalties or interest that may be assessed if I fail to pay or file on time?

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 (annual, monthly, or semi-weekly). We may ask you to provide payroll information electronically.

You will owe a **late-filing penalty** if you do not file a processable return by the due date. 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.

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 and Instructions. **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).
Do **not** file an annual return.
- an **annual filer**, check the annual box.
Do **not** file quarterly returns.

Step 2:

Item A — Write the **total number of W-2s** you issued for the entire year. Complete if this is your fourth quarter or final return or you are an annual filer.

Item B — Complete this line if applicable.

Steps 3 and 4:

Follow the instructions on the form.

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 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**.

