



January 12, 2018

Changes to Illinois Filing – Department of Revenue Electronic Filing Requirements

The Illinois Income Tax Act was amended in 2017 by Public Act 100-303. Included in the legislation was a requirement for employers to file W-2s electronically starting with the 2017 tax year (those returns due January 31, 2018). Form IL-941, Illinois Withholding Income Tax Returns, also must be filed electronically starting with the 1st quarter, 2018. These requirements apply to all employers.

Taxpayers for whom electronic filing constitutes a significant hardship may request a waiver by contacting the Taxpayer Assistance Division at 1-800-732-8866 or 217-782-3336. The Waiver Request must be completed and submitted back to the department.

Employers are encouraged to make a reasonable good faith effort to comply with the electronic filing deadline. Efforts taken to comply should be documented and used as reasonable cause for waiver of penalties if assessed.

Sincerely,

HEINOLD BANWART, LTD