Illinois Department of Revenue
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# Publication 131

December 2010

## *Withholding Income Tax Payment and Filing Requirements*

The information in this publication is current as of the date of the publication. Please visit our web site at **tax.illinois.gov** to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes and the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, and court decisions.

### About this publication

This publication is about paying and reporting Illinois Withholding Income Tax. You need to know this information if you are an employer or withholding agent. There are three different payment and return schedules and every registered employer is assigned to one of the three. Household employers should refer to Publication 121, Illinois Income Tax Withholding for Household Employees, instead of this publication.

The objectives of this publication are to explain

- when and how to make your payments and file your returns, and
- the three different payment and return schedules.

**Related publications:** Publication 130, Who is Required to Withhold Illinois Income Tax. See Booklet IL-700-T, Illinois Withholding Income Tax Tables, to calculate withholding.

### For information or forms

- Visit our web site at **tax.illinois.gov**
- Call **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Call our 24-hour Forms Order Line at **1 800 356-6302**

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### Taxpayer Bill of Rights

You have the right to call the Department of Revenue for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to department notices by asking questions, paying the amount due, or providing proof to refute the department’s findings.

You have the right to appeal department decisions, in many instances, within specified time periods, by asking for department review or by taking the issue to court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other department procedures, you may write us at the following address:

Problems Resolution Office
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

**Get forms and other information faster and easier at tax.illinois.gov**