Illinois Withholding Allowance Worksheet

General Information

Complete this worksheet to figure your total withholding allowances.

Everyone must complete Step 1.

Complete Step 2 if

• you (or your spouse) are age 65 or older or legally blind, or

 you wrote an amount on Line 4 of the Deductions and Adjustments Worksheet for federal Form W-4. If you have more than one job or your spouse works, you should figure the total number of allowances you are entitled to claim. Your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld.

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Step 1: Figure your basic personal allowances (including allowances for dependents)

Check all that apply:

	□ No one else can claim me as a dependent.				
	\Box I can claim my spouse as a dependent.				
1	Write the total number of boxes you check	1			
2	Write the number of dependents (other that	2			
3	Add Lines 1 and 2. Write the result. This is you are entitled .	3			
4	If you want to have additional Illinois Incom number of basic personal allowances or ha of basic personal allowances you elect to o	4			
-					
St	ep 2: Figure your addition	al allowances			
	eck all that apply:	al allowances			
		□ I am legally blind.			
	eck all that apply:	_			
Ch	eck all that apply: \Box I am 65 or older.	I am legally blind.My spouse is legally blind.	5		
Ch	eck all that apply: I am 65 or older. My spouse is 65 or older. Write the total number of boxes you check	I am legally blind.My spouse is legally blind.	5		
Ch 5	eck all that apply: I am 65 or older. My spouse is 65 or older. Write the total number of boxes you check	 I am legally blind. My spouse is legally blind. 	5		
Cho 5 6	eck all that apply: I am 65 or older. My spouse is 65 or older. Write the total number of boxes you check Write any amount that you reported on Lin for federal Form W-4.	 I am legally blind. My spouse is legally blind. 			
Cho 5 6	 eck all that apply: I am 65 or older. My spouse is 65 or older. Write the total number of boxes you checked. Write any amount that you reported on Ling for federal Form W-4. Divide Line 6 by 1,000. Round to the neared 	 I am legally blind. My spouse is legally blind. ed. e 4 of the Deductions and Adjustments Worksheet 			

9 If you want to have additional Illinois Income Tax withheld from your pay, you may reduce the number of additional allowances or have an additional amount withheld. Write the total number of additional allowances you elect to claim on Line 9 and on Form IL-W-4, Line 2.

If you have non-wage income and you expect to owe Illinois Income Tax on that income, you may choose to have an additional amount withheld from your pay. On Line 3 of Form IL-W-4, write the additional amount you want your employer to withhold.

≫	— — — — Cut here and give t	he certificate to your en	nployer. Keep the top portion for your records.	>	
· · ·	artment of Revenue Employee's Illinois With	holding Allow	wance Certificate		
Social Security number			 Write the total number of basic allowances that you are claiming (Step 1, Line 4, of the worksheet). Write the total number of additional allowances that 		
Name			you are claiming (Step 2, Line 9, of the worksheet). 3 Write the additional amount you want withheld	2	
Street address City State ZIP			(deducted) from each pay. 3 I certify that I am entitled to the number of withholding allowances claimed on this certificate.		
Check the box if you are exempt from federal and Illinois Income Tax withholding and sign and date the certificate.			Your signature	Date	
This form is authorized under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.		Employer: Keep this certificate with your records. If you have referred the employee's federal certificate to the IRS and the IRS has notified you to disregard it, you may also be required to disregard this certificate. Even if you are not required to refer the employee's federal certificate to the IRS, you still may be required to refer this certificate to the Illinois Department of Revenue for inspection. See Illinois Income Tax Regulations 86 III. Adm. Code 100.7110.			



Illinois Department of Revenue Form IL-W-4

Who must complete Form IL-W-4?

If you are an employee, you must complete this form so your employer can withhold the correct amount of Illinois Income Tax from your pay. The amount withheld from your pay depends, in part, on the number of allowances you claim on this form.

Even if you claimed exemption from withholding on your federal Form W-4, U.S. Employee's Withholding Allowance Certificate, because you do not expect to owe any federal income tax, you may be required to have Illinois Income Tax withheld from your pay (see Publication 130, Who is Required to Withhold Illinois Income Tax). If you are claiming exempt status from Illinois withholding, you must check the exempt status box on Form IL-W-4 and sign and date the certificate. Do not complete Lines 1 through 3.

If you are a resident of Iowa, Kentucky, Missouri, or Wisconsin, or a military spouse, see Form W-5-NR, Employees Statement of Nonresidence in Illinois, to determine if you are exempt.

If you do not file a completed Form IL-W-4 with your employer, if you fail to sign the form or to include all necessary information, or if you alter the form, your employer must withhold Illinois Income Tax on the entire amount of your compensation, without allowing any exemptions.

When must I file?

You must file Form IL-W-4 when Illinois Income Tax is required to be withheld from compensation that you receive as an employee. You should complete this form and give it to your employer on or before the date you start working for your employer. You may file a new Form IL-W-4 any time your withholding allowances increase. If the number of your previously claimed allowances decreases, you **must** file a new Form IL-W-4 within 10 days. However, the death of a spouse or a dependent does not affect your withholding allowances until the next tax year.

When does my Form IL-W-4 take effect?

If you do not already have a Form IL-W-4 on file with your employer, this form will be effective for the first payment of compensation made to you after this form is filed. If you already have a Form IL-W-4 on file with this employer, your employer may allow any change you file on this form to become effective immediately, but is not required by law to change your withholding until the first payment of compensation

Employee's Illinois Withholding Allowance Certificate and Instructions

is made to you after the first day of the next calendar quarter (that is, January 1, April 1, July 1, or October 1) that falls at least 30 days after the date you file the change with your employer.

Example: If you have a baby and file a new Form IL-W-4 with your employer to claim an additional exemption for the baby, your employer may immediately change the withholding for all future payments of compensation. However, if you file the new form on September 1, your employer does not have to change your withholding until the first payment of compensation is made to you after October 1. If you file the new form on September 2, your employer does not have to change your withholding until the first payment of compensation and to you after October 3.

How long is Form IL-W-4 valid?

Your Form IL-W-4 remains valid until a new form you have filed takes effect or until your employer is required by the department to disregard it. Your employer is required to disregard your Form IL-W-4 if you claim total exemption from Illinois Income Tax withholding, but you have not filed a federal Form W-4 claiming total exemption. Also, if the Internal Revenue Service (IRS) has instructed your employer to disregard your federal Form W-4, your employer must also disregard your Form IL-W-4. Finally, if you claim 15 or more exemptions on your Form IL-W-4 without claiming at least the same number of exemptions on your federal Form W-4, and your employer is not required to refer your federal Form W-4 to the IRS for review, your employer must refer your Form IL-W-4 to the department for review. In that case, your Form IL-W-4 will be effective unless and until the department notifies your employer to disregard it.

What is an "exemption"?

An "exemption" is a dollar amount on which you do not have to pay Illinois Income Tax. Therefore, your employer will withhold Illinois Income Tax based on your compensation minus the exemptions to which you are entitled.

What is an "allowance"?

The dollar amount that is exempt from Illinois Income Tax is based on the number of allowances you claim on this form. As an employee, you receive one allowance unless you are claimed as a dependent on another person's tax return (*e.g.*, your parents claim you as a dependent on their tax return). If you are married, you may claim additional allowances for your spouse and any dependents that you are entitled to claim for federal income tax purposes. You also will receive additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind.

How do I figure the correct number of allowances?

Complete the worksheet on the back of this page to figure the correct number of allowances you are entitled to claim. Give your completed Form IL-W-4 to your employer. Keep the worksheet for your records.

If you have more than one job or your spouse works, you should figure the total number of allowances you are entitled to claim. Your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

What if I underpay my tax?

If the amount withheld from your compensation is not enough to cover your tax liability for the year, (*e.g.*, you have non-wage income, such as interest or dividends), you may reduce the number of allowances or request that your employer withhold an additional amount from your pay. Otherwise, you may owe additional tax at the end of the year. If you do not have enough tax withheld from your pay, and you owe more than \$500 tax at the end of the year, you may owe a late-payment penalty. You should either increase the amount you have withheld from your pay, or you must make estimated tax payments.

You may be assessed a **late-payment penalty** if your required estimated payments are not paid in full by the due dates.

You may still owe this penalty for an earlier quarter, even if you pay enough tax later to make up the underpayment from a previous quarter.

For additional information on penalties, see Publication 103, Uniform Penalties and Interest. Visit our website at **tax.illinois.gov** to obtain a copy.

Where do I get help?

- Visit our website 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