



This form is for limited use only

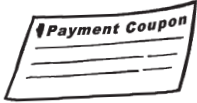
Most withholding payments should be made electronically or with preprinted, personalized forms, not the form below.

For your payment to be quickly and accurately applied to your account, either

Electronically pay

We encourage you to electronically pay using **WebPay**. Visit our website at tax.illinois.gov and click on **e-Services** under Businesses.

Or, order personalized, preprinted forms



If you cannot electronically pay, we recommend that you use preprinted payment coupons to ensure your payment is correctly applied to your account. The preprinted version contains important information that the form below does not. Order your preprinted payment coupons at tax.illinois.gov or call our Taxpayer Assistance Division at **1 800 732-8866, 217 782-3336**, or our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Who should use this payment coupon?

Use this payment coupon to pay us the Illinois Income Tax you withheld if:

- You are a **NEW** business and have not received your registration information from us yet; or
- You are an existing business that
 - cannot electronically pay using **WebPay** (see "May I pay electronically?" for a list of our electronic options); **or**
 - has not received the preprinted payment coupons.

Do not use this form as your regular payment coupon. Please use the preprinted coupons with your account information on them. In

addition, **do not** confuse your payment coupon with your return, Form IL-941.

If you have been notified that you are required to make semi-weekly payments, you must make your payments electronically. **Do not** use a paper payment coupon.

When is withholding income tax considered withheld?

In Illinois, withholding income tax is considered withheld on the date you pay your employees.

When are my payments due?

Most taxpayers who use payment coupons are considered monthly payers. Monthly payers must pay by the 15th day of each month for amounts withheld the preceding month. You may pay more frequently using one of

our electronic methods or preprinted payment coupons. **Do not** use your return, Form IL-941, to pay more frequently.

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

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

May I pay electronically?

Yes. We encourage you to pay electronically.

- WebPay** is an easy, convenient, and fast way to submit payments at any time. You can schedule the dollar amount, debit date, and tax period. No software is required and it is available 24 hours a day, 7 days a week.

IL-501 Front (R-12/11)



Illinois Department of Revenue

Payment Coupon

IL-501

2012
Tax year

Complete the following information.

Federal employer identification number _____ Seq. number _____

Business name _____

Number and street address _____

City _____ State _____ ZIP _____

(_____) _____
Daytime phone

Pay electronically using WebPay at tax.illinois.gov

Check the appropriate box to tell us when you withheld the withholding income tax you are paying. Check **one** box only.

1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	4	<input type="checkbox"/>
	Jan Feb Mar		Apr May Jun		Jul Aug Sep		Oct Nov Dec

Amount paid: \$ _____

If mailing your payment and this Form IL-501:

- Make remittance payable to "Illinois Department of Revenue"
- Mail to: **ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19447
SPRINGFIELD IL 62794-9447**

• **Do not** mail Form IL-501 if you electronically pay or are reporting a zero amount.

IL-501 (R-12/11)



- **TaxNet or Federal State Employment Tax (FSET)** programs allow you to directly debit your bank account.
- **Other electronic options:**
 - ACH credit** — instructs your financial institution to transfer funds from your account to ours.
 - ACH debit telephone option** — is your instruction to us to take the payment from your account.

Visit our website at tax.illinois.gov for more information regarding our electronic options or call **217 782-6257** or email to rev.taxpay@illinois.gov.

What penalties may be assessed?

To avoid penalties, all tax withheld must be paid by each payment due date. We may ask you to provide payroll information.

You will owe a **late-payment penalty** if you are required to make annual, monthly, or semi-weekly tax payments and do not pay the required amounts by the payment due dates.

A **bad check penalty** of \$25 will be assessed if you send a remittance that is not honored by your financial institution. This penalty will be assessed in addition to any other penalty.

For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

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

Step-by-step instructions

Write your federal employer identification number (FEIN), sequence number, business name, complete address, and daytime telephone number.

Check the appropriate box to indicate when you withheld the tax you are paying.

Write the amount you are paying.

Make your remittance payable to “**Illinois Department of Revenue.**” Write your FEIN, the period to which the payment applies, and “IL-501” on your remittance.

Mail your IL-501 and payment to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19447
SPRINGFIELD IL 62794-9447

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.

