

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.7070	Voluntary Withholding (IITA Section 701)
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.7070 Voluntary Withholding (IITA Section 701)

Any individual receiving periodic payments may enter into an agreement with the payor to provide for withholding of Illinois income tax on those payments. An agreement under this section between the payor and the individual shall be in writing and shall be governed by the provisions of Section 100.7060(b). The amount of tax to be deducted and withheld from each payment shall be equal to an amount mutually agreed upon in the written agreement or computed using the tax rate in effect for the date the compensation is paid and shall be considered as a tax withheld from compensation for the purposes of IITA Article 6 and Article 7. A payor who has entered into an agreement under this Section shall be considered an employer required to deduct and withhold tax for the purposes of IITA Article 7 and IITA Section 1002 and shall accordingly be required to register as a withholding agent and file the reports and returns required of all employers withholding tax.

(Source: Amended at 41 Ill. Reg. 14217, effective November 7, 2017)

