

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 100 Section 100.7325 Time for Filing Returns and Making  
Payments for Taxes Required to Be Withheld  
On or After January 1, 2008 (IITA Section  
704A)**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE  
PART 100**

**Section 100.7325 Time for Filing Returns and Making Payments for Taxes Required to Be Withheld On or After January 1, 2008 (IITA Section 704A)**

- a) Quarterly return. Each return required under Section 100.7300(a) shall be filed on or before the last day of the first calendar month following the calendar quarter for which the return is made. (See IITA Section 704A(b).)
- b) Monthly payments. Monthly payments required under Section 100.7300(d)(2) are due on or before the 15<sup>th</sup> day of the month following the month in which the tax was withheld or required to be withheld. (See IITA Section 704A(c)(3).)
- c) Semi-weekly payments.
  - 1) Semi-weekly payments required under Section 100.7300(d)(1) or 100.7310(b)(2)(B) are due:
    - A) on or before each Friday of the calendar year, for taxes withheld or required to be withheld on the immediately preceding Saturday, Sunday, Monday or Tuesday;
    - B) on or before each Wednesday of the calendar year, for taxes withheld or required to be withheld on the immediately preceding Wednesday, Thursday or Friday. (See IITA Section 704A(c)(1).)
  - 2) If a payment due on a Friday or Wednesday under this subsection (c) would include amounts withheld in two different quarters, a separate payment must be made for the amounts withheld in each quarter.
  - 3) Under 26 CFR 31.6302-1(c)(2)(iii), semi-weekly depositors are given at least three banking days following the close of the semi-weekly period by which to deposit taxes during the semi-weekly period. Thus, if any of the three weekdays following the close of a semi-weekly period is a holiday on which banks are closed, the employer has an additional banking day by

which to make the required deposit. For example, if the Monday following the close of a Wednesday to Friday semi-weekly period is a holiday on which banks are closed, the required deposit for the semi-weekly period may be made by the following Thursday rather than the following Wednesday. Under IITA Section 704A(d)(2), the Department may provide by regulation that any payment due under this subsection (c) *is deemed to be timely to the extent paid by electronic funds transfer on or before the due date for deposit of federal income taxes withheld from, or federal employment taxes due with respect to, the wages from which the Illinois taxes were withheld.* Accordingly, employers making electronic payments of taxes withheld may use the due dates prescribed in 26 CFR 31.6302-1(c)(2)(iii).

- 4) *Beginning with calendar year 2011, semi-weekly payments required under Section 100.7300(d)(1) must be made by electronic funds transfer.* (IITA Section 704A(c)(1))

d) Annual returns. Annual returns are due on or before:

- 1) January 31 of the year following the calendar year for which the return is made, in the case of an annual return under Section 100.7310(b)(1) (See IITA Section 704A(d)(1).); or
- 2) the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the taxpayer's tax year, in the case of an annual return under Section 100.7350. (See IITA Section 704A(e).)
- 3) Except as provided in Section 100.7350, annual filings are not permitted for calendar years beginning on or after January 1, 2017.

(Source: Amended at 41 Ill. Reg. 4193, effective March 27, 2017)