

Illinois Department of Revenue  
J. Thomas Johnson, Director  
101 West Jefferson Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY87-24

TO: Withholding Agents

RE: Illinois Employee's Withholding Certificate, Form IL-W-4

As you probably know, the Internal Revenue Service is requiring employees to complete new federal withholding certificates, Form IL-W-4. However, we do think that the federal requirement presents a good opportunity for an employee to review his or her current Illinois certificate.

Here are some of the reasons why:

Many employees forget to change their IL-W-4 when they add a dependent to the family (or lose a dependent).

Due to federal tax reform, employees may no longer claim additional personal exemptions due to blindness or age (age 65 or over).

Also, due to federal tax reform, employees may no longer claim exemption from Illinois withholding based on being exempt from federal withholding (Illinois requires withholding from lower levels of income than the U.S. presently requires).

Employees may, in figuring their allowances, take into consideration the amount of their estimated subtraction on their 1987 IL-1040 for real estate taxes.

These and other items are explained in the instructions and worksheet for the IL-W-4. Please ask your employees to fill out at least the worksheet to see if they want to - or have to - file a new form with you. They may file a new form if they can legally increase their allowance; they must file a new form if their allowances decrease to fewer than the number on the IL-W-4 currently on file with you.

#### Getting a Supply of Forms

We have enclosed a sample of the newly revised IL-W-4 and improved instructions with a worksheet. We encourage you to make enough photocopies to distribute to all of your employees. If you prefer, you may order a supply of forms by filling out the order blank at the bottom of this bulletin. Please allow 4-6 weeks for delivery.

#### For More Information

If you have other questions or need additional information, please call or write. Our address and telephone numbers appear at the top of this

bulletin.

Roger D. Sweet,  
Director of Revenue

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