



Raymond T. Wagner, Jr., Director

Informational Bulletin

FY 95-1
August 1994

Change in Withholding Filing Requirements for Illinois Employers

TO: Illinois Employers

We would like to inform you of two major changes in the filing requirements of Form IL-W-3, Reconciliation of Illinois Income Tax Withheld.

- Beginning with tax year 1994, you will no longer be required to send us copies of
 - federal Form W-2, Wage and Tax Statement,
 - federal Form W-2G, Certain Gambling Winnings, and
 - federal Form 1099R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.,when you file Form IL-W-3.

You must, however, continue to maintain employee W-2, W-2G, and 1099R records for a period of three years from the due date or payment of the tax, whichever is later, and make them available when we request them.

- In place of the Department of Revenue format required in the past for magnetic media, the format will be the same as that required by the Social Security Administration as outlined in Social Security Publication No. 42-007, which is issued in October of each year.

Will the Department of Revenue ever require me to provide employee withholding records?

Yes, but **only** when we specifically request. Each year, we will contact a sample of Illinois employers and require them to provide copies of their employees' withholding records. Employers must respond within 30 days of our request.

If the Department of Revenue requests my employee withholding records, what media and format must I use?

- Employers having **more than 250** employees in the state of Illinois must provide the W-2's on magnetic tape, diskette, or cartridge. These employers may provide either magnetic or paper copies of the W-2G's and 1099R's.
- Employers having **250 or fewer** employees may provide the W-2, W-2G, and 1099R records on either magnetic media or paper.

Must I continue to provide W-2's to my employees?

Yes. You are still required to provide W-2's to your employees by January 31 each year.

Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.



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**FOR
INFORMATION...**

CALL: 1 800 732-8866 or 217 782-3336

1 800 544-5304 TDD teletype device **for hearing impaired only**

WRITE: Illinois Department of Revenue, 101 W. Jefferson St., P.O. Box 19044, Springfield, IL 62794-9044