



*i*nformational

Bulletin

David Harris, Director

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information or forms

Visit our website at:

tax.illinois.gov

Email us at:

Rev. ILDOR.FSET@illinois.gov

Electronic FSET filing now available for Form IL-941-X

To: Illinois withholding taxpayers who participate in the Federal/State Employment Taxes (FSET) electronic filing and payment program including

- **software developers, transmitters, and payroll service providers who act as reporting agents; and**
 - **employers who want to develop their own software for filing withholding income tax return.**
-

The Illinois Department of Revenue (IDOR) has expanded electronic filing for Withholding Income Tax.

What are the electronic filing changes?

Effective immediately, taxpayers registered for Illinois Withholding Income Tax can electronically file Form IL-941-X, Amended Illinois Withholding Income Tax Return, using the Federal/State Employment Taxes (FSET) program. Previously the FSET program only allowed filings of Form IL-941, but it now allows for amendments to those forms.

NOTE: The electronic filing option only applies to Forms IL-941-X filed for the current tax year and the two previous tax years.

How do I participate in the FSET program?

The FSET program, developed by the Internal Revenue Service and software vendors, was designed in a standardized format to allow large filers, bulk filers, and payroll agents to submit federal and state returns electronically. The FSET program uses IDOR-approved tax-preparation software (software you develop or purchase off-the-shelf).

If you are using the services of a software provider, payroll service, or transmitter, you may already be participating in the FSET program. Check with your service provider.

If you are interested in developing your own software and enrolling in the FSET program, complete Form IL-8633-B, Business Electronic Filing Enrollment. For more information, visit our website at tax.illinois.gov.

For questions regarding the FSET program, contact the Electronic Commerce Division at 1 866 440-8680.

What other electronic filing options are available for withholding income tax forms?

You can file Forms IL-941, IL-941-X, W-2, W-2c, W-2G, and 1099 electronically, by registering and using MyTax Illinois. Visit our website at tax.illinois.gov for more information.

For Forms W-2, employers may also transmit through third-party services or IDOR's Electronic W-2 Transmittal program.

Forms W-2G and 1099 may also be submitted through third-party services or the Illinois FIRE Electronic Transmission Program.

NOTE: Any Forms IL-941 and IL-941-X filers with more than 32,767 employees cannot use MyTax Illinois and must use FSET or third-party software to file their return.

Who must file Form IL-941-X?

You must complete Form IL-941-X if

- you need to correct amounts you reported on previously filed Forms IL-941 or IL-941-X, or
- you disagree with a change we made on your account or the amount of overpayment that was verified for the reporting period, or
- you want to request verification of an overpayment.