



Important Eligibility Provisions and Claims Procedure

This document provides a general overview of the current SUB Plan provisions and administrative guidelines. For full detail, please see your Supplemental Unemployment Benefit Summary Plan Description (“Plan Document”). In the event there are any differences between this summary and the Plan Document, the Plan Document will govern. If you have any questions, please feel free to contact the EIT Benefit Funds Office at (312) 782-5442.

1. You **must be registered and available for work** (“Available for Work”), **meet the contributed hours requirements** (1,040 contributed hours in the 12-Month Review Period or 4-Quarter Review Period), and **be receiving State Unemployment**, as described in Plan Document.
2. **You must file an application for Supplemental Unemployment Benefits every time your Covered Employment is terminated involuntarily by an Employer** due to “lack of work” or “reduction in workforce” or if your benefits are terminated for any reason in order to begin or continue a claim for weekly benefits. **You must provide a completed Direct Deposit form** with your application, as **direct deposit is mandatory and payments will not be made until an approved Direct Deposit form is received.** The direct deposit form only needs to be submitted one-time, unless banking information changes.
3. You must file an application **within fourteen (14) calendar days** of the layoff date in order for benefits begin on the 8th day following your Layoff Date when you become eligible for a new Supplemental Unemployment Benefit claim. This is called a waiting period. **However, you will only be subject to a waiting period on a new Supplemental Unemployment Benefit claim when the state agency issuing your State Unemployment Compensation Benefit applies a waiting period.**

If your application is received by the EIT Fund Office **after the fourteenth (14th) calendar day**, your benefits will not begin until the date the completed application is received. A **failure to submit a completed application within fourteen (14) days from your Layoff Date will result in a forfeiture of benefits prior to the date the completed application is received by the Fund Office.** Your application must be signed, dated and must include a copy of your severance notice, if applicable. **No benefits will be paid retroactively.** For your convenience, the EIT Fund Office fax and email is available to receive documents all day, every day.

For Example: Joe is laid off on July 1. If Joe files his application prior to July 14, his benefits may begin as early as July 1 (unless a state waiting period is applied, then it would be paid the 8th day). However, if Joe files his application on July 18, his benefits will begin on July 18 and he will forfeit all benefits payable prior to the date the application is received, July 18.

4. **If you are a Journeyman**, applications are available:
 - a. **On the EIT website (www.fundoffice.org).**
 - b. At the EIT Fund Office at 221 N. LaSalle Street, Suite 200, Chicago, IL 60601-1214 or
 - c. At the Local Union 134 Referral Hall located at 2722 S. Martin Luther King Drive, Chicago, IL 60616

If you are an Apprentice, you must file an application at the Training Center located at 6201 West 115th Street, Alsip, Illinois.

5. You will be required to provide a severance notice indicating that the reason for your layoff is “lack of work” or “reduction in workforce” (unless you work at McCormick Place). **The date indicated on the severance notice from the Employer or the Electrical Joint Apprentice Technical Training Center is the “Layoff Date” and will be verified with the Referral Hall or School.** No benefits are paid if unemployment is the result of a strike, work stoppage, quit or discharge due to misconduct.
6. You may be eligible for SUB for weeks you receive State Unemployment Compensation Benefits or have exhausted State Unemployment Compensation, provided you are: (1) registered with the Referral Hall, (2) Available for Work **and** (3) compliant with Referral Hall procedures.

Important Eligibility Provisions and Claims Procedure continued on next page.





Important Eligibility Provisions and Claims Procedure

7. **You must submit proof of continued State Unemployment Compensation** by fax (312-782-7240), email (sub@fundoffice.org), mail or in person at the Fund Office **within 14 days of the "issued date" indicated on the payment detail** for each week you wish to receive payment. Benefits will not be paid on State Unemployment Compensation payment details received after the 14-day deadline. **No exceptions will be made to this rule.** Payment details for Illinois may be found at: www.ides.illinois.gov/Pages/Unemployment%20Insurance.aspx.

Your State Unemployment Compensation payment detail **must be received by the EIT Fund Office no later than 4:30 p.m. on Monday** in order for your payment to be issued on Friday. For your convenience, the EIT Fund Office fax and email is available to receive documents all day, every day. If your payment document is not received by this deadline, you will not be paid until the following Friday. All payments are currently issued on Fridays, except when Friday is a holiday.

8. If your **State Unemployment Compensation Benefits have been exhausted**, you must provide the EIT Fund Office with a copy of the notice of benefit exhaustion from the state to continue SUB payments. The **EIT Fund Office will send you a one-time Affidavit** for you to complete and return in order to receive benefits. Please read the Affidavit carefully for your responsibilities.
9. You **must notify** the EIT Fund Office **when you accept employment in Local 134 or any other jurisdiction.**
10. If you accept employment for one or two days in any given week, you will be entitled to a reduced SUB payment. Your payment is reduced proportionately by thirds.

For Example: Employment for one day reduces your payment by one-third; two days of employment reduces the benefit by two-thirds. **No payment will be made when 3 or more days are worked.** If you do not wish to be paid for a week you worked one or two days, it is your responsibility to inform the EIT Fund Office.

11. Your eligibility for **SUB payments will be suspended if you are not Available for Work.** In most cases, your benefits will be reinstated from the date you become Available for Work again. However, if you do not accept Covered Employment and your Referral Hall registration number is changed as a result, your eligibility will be reinstated when you work a total of 20 days within a five-consecutive-week period.
12. If your **claim has been inactive for 365 or more days** from the date you last received Supplemental Unemployment Benefits, your inactive **claim will be closed and will not be re-opened** under any circumstances, regardless of whether you worked 1,040 Contributed Hours. You will be required to re-satisfy the eligibility requirements to be eligible to begin a new claim and your benefits will be subject to a new seven day waiting period.
13. If you return to Covered Employment and work more than 1,040 hours, a new claim will be opened (even if you have weeks left on your old claim). Your benefits will only be subject to the seven day waiting period if the state has applied a waiting period. You will be eligible for 52 weeks of benefits after your layoff, provided that you meet all the Plan's eligibility requirements.
14. If any person knowingly misrepresents or falsifies any information or matter in connection with a claim filed for SUB benefits, the Trustees have the right to deny all or part of the SUB Plan benefits which might otherwise be due in connection with their claim and to recover any benefits erroneously paid as a result of any misrepresentation of false information. The Trustees reserve the right (in their sole discretion) to terminate benefits from the Supplemental Unemployment Benefit Plan at any time.



Supplemental Unemployment Benefits ("SUB") Application

Section 1: Participant Information - Complete this section with your personal information. (please print)

Name:		Last 4 of SSN:	
Street Address:			Apt #:
City:	State:	Zip Code:	
Home Phone: ()	Cell Phone:()	E-mail:	

Please check box if the address indicated above is a new address

Section 2: Employment Information - Complete this section with your most current employment information.

Last Employer:		Layoff Date:	
Registered at Referral Hall?	Yes No	Referral #:	
Employee Type (check one):			
Construction Journeyman	Construction Apprentice	Communication Journeyman	Communication Apprentice

IMPORTANT INFORMATION: You will also be required to submit your state unemployment payment detail before payment can be made by the SUB Plan. **Your state unemployment payment detail must be received** by the Fund Office **no later than 4:30 p.m. on Monday** in order **for your payment to be deposited on Friday**. If your document is not received by this deadline, your payment will not be deposited until the following Friday.

***** AN APPLICATION MUST BE COMPLETED FOR EVERY LAYOFF, INCLUDING MCCORMICK CALLS*****

You must also:

- Be registered with Union Referral Hall
- Submit a copy of your Severance Notice, if applicable
- Complete the Direct Deposit form
- Complete a Form W-4 for Federal income tax withholding
- Complete a Form IL-W-4 for Illinois State income tax withholding, if applicable
- Sign and date the SUB application below

*****MUST BE RECEIVED WITHIN 14 DAYS FROM LAYOFF, OTHERWISE BENEFITS PRIOR TO THE DATE THE APPLICATION IS RECEIVED BY THE FUND OFFICE WILL BE FORFEITED)*****

Section 3: Participant Signature - Read carefully. Sign

I hereby certify that the foregoing information is true and complete and I understand that if I have misrepresented or falsified any information or matter in connection with a claim filed for SUB, the Trustees have the right to deny all or part of the benefits under the SUB Plan which might otherwise be due in connection with my claim and may recover any benefits erroneously paid as a result of any misrepresentation or false information. **Your signature on the line below indicates that you have read the attached "Eligibility Provisions and Claims Procedure" and understand the SUB provisions and requirements provided in the Summary Plan Description booklet.**

Participant Signature:	Date:
------------------------	-------

For Office Use Only:

INTECH Authorization:	INTECH Sign-In:	
4-Quarter Review Period:	12-Month Review Period:	
Payment Cycle:	Confirmed Referral #:	Referral # Date:
Prepared By:	Approved By:	

Return your completed SUB Application to:

IMPORTANT NOTICE

Please be advised that all Supplemental Unemployment Benefit payments are sent electronically to your financial institution via direct deposit (ACH). Enrollment in direct deposit is **mandatory**. **Please return your completed direct deposit form with your completed SUB Application.** You may fax it to (312) 782-7240, email it to sub@fundoffice.org or send via mail to 221 N. LaSalle St, Suite 200, Chicago IL 60601-1214.

To complete the form, please provide your bank's information, your routing number and account number. It is recommended that you submit a voided check or a copy of a voided check to ensure that we have accurate routing and account numbers to make your electronic deposit.

If you are choosing to have your payment directly deposited into a Savings Account, it is very important that a bank representative complete and sign **Section 3: Savings Account Deposits**. By doing so, you will give your bank an opportunity to verify the routing number, account number and to acknowledge that the institution does participate in the Automated Clearing House (ACH) system. Direct Deposits cannot be made to financial institutions that are not members of the ACH system.

Be sure to sign and date the form in Section 4: Participant Signature. We cannot make an electronic deposit without your written authorization.

Once your account information has been received and updated by EIT, our bank will provide a test deposit (pre-note) in which no actual money is transferred. This pre-note verifies the accuracy of your account and your bank information. Provided the information is correct, your next SUB payment will be electronically deposited into your specified bank account.

If your bank information changes or you close your account, please notify EIT of any change in your account status by completing a new Direct Deposit form.

IMPORTANT INFORMATION: Your **State Unemployment Compensation payment detail must be received** by the Fund Office **no later than 4:30 p.m. on Monday** in order for your payment to be deposited on Friday. If your document is not received by this deadline, your payment will not be deposited until the following Friday.

If you have any questions or concerns, please feel free to contact the SUB Department by calling (312) 782-5442.

Sincerely,
EIT Benefit Funds



Direct Deposit Form

For Office Use Only: SUB

New
 Change
 Termination

Section 1: Participant Information - Complete this section with your personal information. (please print)

Name:		Last 4 of SSN:
Street Address:		Apt #:
City:	State:	Zip Code:
Cell Phone: ()	Home Phone: ()	E-mail:
<input type="checkbox"/> Please check box if the address indicated above is a new address		

Section 2: Bank Information - Complete this section with your bank information.

Select a Type of Account (check one):

Checking
 Savings (you MUST have a representative from your bank complete Section 3: Savings Account Deposits)

Name of Your Financial Institution:

9 Digit Routing Number:	Your Account Number:
--------------------------------	-----------------------------

**Please include a copy of a canceled or voided check for accuracy. You may copy it directly over the sample.*

Do not provide a copy of a deposit slip, as the routing number will be incorrect for Direct Deposit purposes.

Section 3: Savings Account Deposits: For Financial Institution Use Only - A bank representative must complete this section only if you will be having your check direct deposited to a Savings Account.

I certify that this financial institution agrees to accept ACH credits from the Fund Office for the depositor listed above. I also certify that the bank account number and routing number above are correct. In addition, this institution agrees to notify the Fund Office when it receives notification of the account holder's death.

Bank Representative's Signature:	Date:
Bank Representative's Name: (Printed):	
Bank Representative's Title:	

Section 4: Participant Signature - Read carefully. Sign

By signing this form, I authorize the Fund Office to initiate, terminate or change deposits to my account with the financial institution listed above. In addition, the financial institution is authorized by me to credit my account for the amount of the entry. These deposits will remain in effect until I provide the Fund Office with written notification, within a reasonable time period, to stop payments to my account.

Participant Signature:	Date:
-------------------------------	--------------

Return your completed Direct Deposit form to:

Employee's Withholding Certificate

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
 ▶ **Give Form W-4 to your employer.**
 ▶ **Your withholding is subject to review by the IRS.**

2020

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____		
	Multiply the number of other dependents by \$500 ▶ \$ _____		
	Add the amounts above and enter the total here	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

▶ _____ ▶ _____
Employee's signature (This form is not valid unless you sign it.) **Date**

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.



Note: These instructions are written for employees to address withholding from wages. However, this form can also be completed and submitted to a payor if an agreement was made to voluntarily withhold Illinois Income tax from other (non-wage) Illinois income.

Who must complete Form IL-W-4?

If you are an employee, you must complete this form so your employer can withhold the correct amount of Illinois Income Tax from your pay. The amount withheld from your pay depends, in part, on the number of allowances you claim on this form.

Even if you claimed exemption from withholding on your federal Form W-4, U.S. Employee's Withholding Allowance Certificate, because you do not expect to owe any federal income tax, you may be required to have Illinois Income Tax withheld from your pay (see Publication 130, Who is Required to Withhold Illinois Income Tax). If you are claiming exempt status from Illinois withholding, you must check the exempt status box on Form IL-W-4 and sign and date the certificate. Do not complete Lines 1 through 3.

If you are a resident of Iowa, Kentucky, Michigan, or Wisconsin, or a military spouse, see Form W-5-NR, Employee's Statement of Nonresidence in Illinois, to determine if you are exempt.

Note If you do not file a completed Form IL-W-4 with your employer, if you fail to sign the form or to include all necessary information, or if you alter the form, your employer must withhold Illinois Income Tax on the entire amount of your compensation, without allowing any exemptions.

When must I submit this form?

You should complete this form and give it to your employer on or before the date you start work. You must submit Form IL-W-4 when Illinois Income Tax is required to be withheld from compensation that you receive as an employee. You may file a new Form IL-W-4 any time your withholding allowances increase. If the number of your claimed allowances decreases, you **must** file a new Form IL-W-4 within 10 days. However, the death of a spouse or a dependent does not affect your withholding allowances until the next tax year.

When does my Form IL-W-4 take effect?

If you do not already have a Form IL-W-4 on file with your employer, this form

will be effective for the first payment of compensation made to you after this form is filed. If you already have a Form IL-W-4 on file with this employer, your employer may allow any change you file on this form to become effective immediately, but is not required by law to change your withholding until the first payment of compensation is made to you after the first day of the next calendar quarter (that is, January 1, April 1, July 1, or October 1) that falls at least 30 days after the date you file the change with your employer.

Example: If you have a baby and file a new Form IL-W-4 with your employer to claim an additional allowance for the baby, your employer may immediately change the withholding for all future payments of compensation. However, if you file the new form on September 1, your employer does not have to change your withholding until the first payment of compensation is made to you after October 1. If you file the new form on September 2, your employer does not have to change your withholding until the first payment of compensation made to you after December 31.

How long is Form IL-W-4 valid?

Your Form IL-W-4 remains valid until a new form you have submitted takes effect or until your employer is required by the Department to disregard it. Your employer is required to disregard your Form IL-W-4 if

- you claim total exemption from Illinois Income Tax withholding, but you have not filed a federal Form W-4 claiming total exemption, or
- the Internal Revenue Service (IRS) has instructed your employer to disregard your federal Form W-4.

What is an "exemption"?

An "exemption" is a dollar amount on which you do not have to pay Illinois Income Tax that you may claim on your Illinois Income tax return.

What is an "allowance"?

The dollar amount that is exempt from Illinois Income Tax is based on the number of allowances you claim on this form. As an employee, you receive one allowance unless you are claimed as a dependent on another person's tax return (e.g., your parents claim you as a dependent on their tax return). If you are married, you may claim additional allowances for your spouse and any dependents that you are entitled to claim for federal income tax purposes. You also will receive additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind.

Note: For tax years beginning on or after January 1, 2017, the personal exemption allowance, and additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind, may **not** be claimed on your Form IL-1040 if your adjusted gross income for the taxable year exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns. You may complete a new Form IL-W-4 to update your exemption amounts and increase your Illinois withholding.

How do I figure the correct number of allowances?

Complete the worksheet on the back of this page to figure the correct number of allowances you are entitled to claim. Give your completed Form IL-W-4 to your employer. Keep the worksheet for your records.

Note If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

How do I avoid underpaying my tax and owing a penalty?

You can avoid underpayment by reducing the number of allowances or requesting that your employer withhold an additional amount from your pay. Even if your withholding covers the tax you owe on your wages, if you have non-wage income that is taxable, such as interest on a bank account or dividends on an investment, you may have additional tax liability. If you owe more than \$500 tax at the end of the year, you may owe a late-payment penalty or will be required to make estimated tax payments. For additional information on penalties see Publication 103, Uniform Penalties and Interest. Visit our website at tax.illinois.gov to obtain a copy.

Where do I get help?

- Visit our website at tax.illinois.gov
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044

Illinois Withholding Allowance Worksheet

General Information

Use this worksheet as a guide to figure your total withholding allowances you may enter on your Form IL-W-4.

Complete Step 1.

Complete Step 2 if

- you (or your spouse) are age 65 or older or legally blind, or
- you wrote an amount on Line 4 of the Deductions Worksheet for federal Form W-4.

If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld.

Step 1: Figure your basic personal allowances (including allowances for dependents)

Check all that apply:

- No one else can claim me as a dependent.
- I can claim my spouse as a dependent.

- 1 Enter the total number of boxes you checked. 1 _____
- 2 Enter the number of dependents (other than you or your spouse) you will claim on your tax return. 2 _____
- 3 Add Lines 1 and 2. Enter the result. This is the total number of basic personal allowances to which you are **entitled**. You are not required to claim these allowances. The number of basic personal allowances that you choose to claim will determine how much money is withheld from your pay. See Line 4 for more information. 3 _____
- 4 Enter the total number of basic personal allowances you choose to claim on this line and Line 1 of Form IL-W-4 below. This number may not exceed the amount on Line 3 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. 4 _____

Step 2: Figure your additional allowances

Check all that apply:

- I am 65 or older.
- My spouse is 65 or older.
- I am legally blind.
- My spouse is legally blind.

- 5 Enter the total number of boxes you checked. 5 _____
- 6 Enter any amount that you reported on Line 4 of the Deductions Worksheet for federal Form W-4 plus any additional Illinois subtractions or deductions. 6 _____
- 7 Divide Line 6 by 1,000. Round to the nearest whole number. Enter the result on Line 7. 7 _____
- 8 Add Lines 5 and 7. Enter the result. This is the total number of additional allowances to which you are **entitled**. You are not required to claim these allowances. The number of additional allowances that you choose to claim will determine how much money is withheld from your pay. 8 _____
- 9 Enter the total number of additional allowances you elect to claim on Line 2 of Form IL-W-4, below. This number may not exceed the amount on Line 8 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. 9 _____

IMPORTANT: If you want to have additional amounts withheld from your pay, you may enter a dollar amount on Line 3 of Form IL-W-4 below. This amount will be deducted from your pay in addition to the amounts that are withheld as a result of the allowances you have claimed.

----- Cut here and give the certificate to your employer. Keep the top portion for your records. -----

Illinois Department of Revenue IL-W-4 Employee's Illinois Withholding Allowance Certificate

_____-_____-_____
Social Security number

Name

Street address

_____-_____-_____
City State ZIP

Check the box if you are exempt from federal and Illinois
Income Tax withholding and sign and date the certificate.

- 1 Enter the total number of basic allowances that you are claiming (Step 1, Line 4, of the worksheet). 1 _____
- 2 Enter the total number of additional allowances that you are claiming (Step 2, Line 9, of the worksheet). 2 _____
- 3 Enter the additional amount you want withheld (deducted) from each pay. 3 _____

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Your signature

Date