**Section 2760.145 Correcting the Employer's Contribution and Wage Report** **or Report for Household Employers**

a) Should an employer make an error in the reporting of total or taxable wages paid during a quarter or in the calculation of its contributions due, it shall correct that error by preparation of the form "Employer's Correction Report For The Quarter Ending ." This same form shall be used to correct errors in reporting wages of individual workers. This form requires the same information as the original Report in addition to the corrected information and an explanation of the change.

b) When an employer incorrectly reports the name or Social Security Number of a worker on the wage report portion of the Employer's Contribution and Wage Report or Report for Household Employers, or, in the case of an employer subject to the mandatory electronic reporting requirement of Section 2760.141, on the report for the third month of the quarter, a correction shall be made by the use of form "Social Security Number And Name Change Notice" . This form requires the original information reported and the corrected information.

c) An employer may make the corrections described in subsections (a) and (b) by mailing a signed "Employer's Correction Report For The Quarter Ending \_\_\_" or "Social Security Number Correction And Name Change Notice", as applicable, to the address provided on the forms, which are available on the Department's website (ides.illinois.gov). An employer may also amend an Employer's Contribution and Wage Report or Report for Household Employers as described in subsections (a) and (b) online using MyTax Illinois by submitting a signed form "Amend Quarterly Wage Report". In the case of an employer subject to the mandatory electronic reporting requirement of Section 2760.141, an employer may make corrections to the reports required for the first two months of a calendar quarter through the MyTax Illinois website by submitting a signed form "Employer's Correction Report for the Month Ending \_\_\_" on or before the last day of the second calendar month following the close of the month for which the report is due. Corrections to a monthly wage report may not be made by mail.

(Source: Amended at 43 Ill. Reg. 1566, effective January 15, 2019)