

**Section 100.7350 Domestic Service Employment (IITA Sections 704 and 704A)**

- a) *On and after January 1, 1998, every employer who deducts and withholds or is required to deduct and withhold tax from a person engaged in domestic service employment, as that term is defined in IRC section 3510, may comply with the payment and reporting requirements of IITA Section 704 by filing an annual return and paying the taxes required to be deducted and withheld on or before the 15<sup>th</sup> day of the fourth month following the close of the employer's taxable year. (IITA Sections 704(e-5) and 704A(e))*
- b) All taxes withheld from compensation of domestic employees may be paid and reported under this provision, regardless of the amount of taxes withheld and regardless of whether the employer has other employees and must pay and report taxes withheld from their compensation under other provisions of IITA Sections 704 and 704A.
- c) Employers wishing to pay and report on an annual basis taxes withheld from domestic employees must use the Form IL-1040, Illinois Individual Income Tax Return, or such other form as may be required by the Department to report the Illinois income taxes withheld.

(Source: Added at 38 Ill. Reg. 15994, effective July 9, 2014)