



To employers:

Complete Step 1 and maintain a copy of this form on file for each employee who is not an Illinois resident if

- they are expected to work in the state of Illinois during the taxable year; and
• you do not maintain a time and attendance system where
• the employee is required to record the work location for every day worked outside of the state where the employment duties are primarily performed; and
• it allows the employer to allocate the employee's wages for income tax purposes among all states in which the employee performs services.

Under Public Act 101-0585, wages earned in Illinois are subject to Illinois income tax withholding.

You must also have your employee complete Form IL-W-4, Employee's and other Payee's Illinois Withholding Allowance Certificate and Instructions, so you can withhold the correct amount of Illinois Income Tax from their pay, along with 2026 Form IL-W-6-WS, Worksheet to Report Days Worked in Illinois for Non-Residents.

You must send us this information if we request it.

Step 1: Employer's information (completed by employer)

Federal employer identification number

Name

Mailing address

City

State

ZIP

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 TTY at 1 800 544-5304
• Write to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044

To employees:

If requested by your employer, complete Step 2 of this form prior to your first workday performing services in Illinois, or as soon as practicable after being requested, if

- you are not an Illinois resident; and
• you are expecting to perform non-incident services for more than 30 working days within Illinois on your employer's behalf during the calendar year.

A working day is spent within Illinois if:

- you perform service on behalf of the employer and a greater amount of time on that day is spent by the individual performing duties on behalf of the employer within Illinois, without regard to time spent traveling, than is spent performing duties on behalf of the employer outside of Illinois; or
• the only service you perform on behalf of your employer on that day is traveling to a destination within Illinois, and you arrive on that day.

In addition, by January 1, 2027, you must also complete and submit 2026 Form IL-W-6-WS, Worksheet to Report Days Worked in Illinois for Non-Residents to your employer, to report the dates and addresses of locations worked in Illinois.

Step 2: Employee information (completed by employee)

Complete and submit this form to your employer prior to your first workday performing services in Illinois, or as soon as practicable after being requested.

By signing below, I certify that I am expecting to perform services on my employer's behalf for working days in Illinois for the calendar year. I understand I must report the dates and address of locations worked in Illinois on Form IL-W-6-WS throughout the calendar year.

Social Security number

Name

Mailing address

City

State

ZIP

Employee's signature

Date