

Am I required to make estimated income tax payments?

You must make estimated income tax payments if you reasonably expect your 2017 tax liability to exceed \$500 after subtracting your Illinois withholding, pass-through withholding payments, and tax credits for

- income tax paid to other states,
- Illinois Property Tax paid,
- education expenses,
- the Earned Income Credit, and
- Schedule 1299-C, Income Tax Subtractions and Credits (for individuals).

You will likely need to make estimated payments if your income is either fully or partially exempt from Illinois withholding.

Complete the Estimated Tax Worksheet to figure your estimated tax and to determine if you are required to make estimated tax payments. If you plan to file a joint income tax return, you must figure your estimated tax on your joint income.

If you determine that you are required to make estimated payments, you should pay 100 percent of the tax. If your income changes during the year, you should complete the amended worksheet.

Note If you do not receive your income evenly throughout the year or if you must begin making estimated payments in midyear, see Form IL-2210, Computation of Penalties for Individuals, for further details on annualizing your income.

When are my payments due?

Your first estimated payment is due by April 18, 2017. You may either pay all of your estimated tax at that time or pay your estimated tax in four equal installments that are due on April 18, 2017; June 15, 2017; September 15, 2017; and January 16, 2018.

Note If you file on a fiscal-year basis, please adjust all the due dates to correspond to your tax year.

Are there any exceptions?

You do not have to make estimated payments if you are

- 65 years or older and permanently living in a nursing home or
- a farmer. We consider you a farmer if at least two-thirds of your total federal gross income is from farming.

What if I do not make my payments?

You may be assessed a **late-payment penalty** if you do not pay the required estimated payments on time. We will apply each payment to the earliest due date until that liability is paid, unless you provide specific instructions to apply it to another period. However, if you pay at least 90 percent of this year's tax or at least 100 percent of last year's tax in four equal timely installments, you may not be subject to this penalty.

For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

What if I need additional assistance?

If you need assistance,

- visit our website at tax.illinois.gov;
- call our Taxpayer Assistance Division at **1 800 732-8866, 217 782-3336**; or
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Our office hours are 8 a.m. to 5 p.m.

Estimated Tax Worksheet

Complete the Estimated Tax Worksheet to figure your estimated tax and the amount of any required payments.

If your income changes during the tax year,

- refigure the Estimated Tax Worksheet based on your changes. Enter the refigured amount from Line 10 on your Amended Estimated Tax Worksheet, Line 1.
- follow the Amended Estimated Tax Worksheet instructions for Lines 2 through 8.

Note Fiscal-year taxpayers – Please adjust the due dates to correspond to your tax year.

Electronic Payment Options

If you determine that you must make estimated tax payments, we encourage you to use one of the following electronic payment options:

- **Online** – Visit our website at tax.illinois.gov to have your payment taken from your checking or savings account. You will need your IL-PIN (Illinois Personal Identification Number).
- **Credit Card** – Use your MasterCard, Discover, American Express, or Visa. The credit card service provider will assess a convenience fee. Have your credit card ready and visit our website or call one of the following:
 - **Official Payments Corporation** at 1 800 2PAYTAX (1 800 272-9829). You will need a Jurisdiction Code, which is **2300**.
 - **Value Payment Systems** at 1 888 9-PAY-ILS (1 888 972-9457).
 - **Link2Gov/FIS** at 1 877 57-TAXES (1 877 578-2937).

- **Electronic Funds Transfer** – Complete Form EFT-1, Authorization Agreement for Certain Electronic Payments. To print a copy of this form or for more information about this program, visit our website at tax.illinois.gov.

Note If you pay electronically, **do not** send us your payment voucher.

Estimated Tax Voucher

If you pay by check or money order, complete Form IL-1040-ES.

- Enter your Social Security number, and, if you are filing a joint return, enter your spouse's Social Security number. Enter these numbers in the order they will appear on your Form IL-1040, Individual Income Tax Return.
- Enter your name, and, if you are filing a joint return, enter your spouse's name. Also, enter your address and phone number.
- Enter the amount you are paying from your Estimated Tax Worksheet, Line 11, on the "Amount of payment" line.

Note Detach the voucher, and enclose it with your payment. Print your Social Security number(s), tax year, and "IL-1040-ES" on your payment. Mail both to the address shown on the voucher. Complete your Record of Estimated Tax Payments on the next page.

Form IL-1041, IL-1065, and IL-1120-ST filers – Do not use Form IL-1040-ES vouchers. Use Form IL-516-I or IL-516-B to make any voluntary prepayments of tax.

Estimated Tax Worksheet

- 1 Enter the Illinois base income you expect to receive in 2017. (See Form IL-1040.) 1 _____
 - 2 Figure your expected exemption allowance. (See Form IL-1040.)
 - a Enter the total number of exemptions you expect to claim on your 2017 Illinois Income Tax return. _____ Multiply this number by \$2,175. a _____
 - b Check the boxes that apply to you.

 you were 65 or older spouse was 65 or older you were legally blind spouse was legally blind

Add the number of boxes you checked. _____ Multiply this number by \$1,000. b _____
 - Add lines a and b. This is your total expected exemption allowance. 2 _____
 - 3 Subtract Line 2 from Line 1. This is your net income expected in 2017. 3 _____
 - 4 Multiply Line 3 by 3.75% (.0375). 4 _____
 - 5 Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act Surcharge expected in 2017. 5 _____
 - 6 Add Lines 4 and 5. 6 _____
 - 7 Enter the amount of Illinois Income Tax you expect to be withheld from your wages or other income during 2017 and any pass-through withholding payments you expect to be paid on your behalf for 2017. 7 _____
 - 8 Enter the amount of credits for Illinois Property Tax paid, income tax paid to other states, education expenses, earned income, and tax credits from Schedule 1299-C you expect to claim on your 2017 return. 8 _____
 - 9 Add Lines 7 and 8. This is the total of your withholding, pass-through payments, and credits. 9 _____
 - 10 Subtract Line 9 from Line 6. This is your estimated tax for 2017. If \$500 or less, **stop**. 10 _____
- You do not have to make estimated tax payments at this time. If more than \$500, continue to Line 11. 11 _____
- Note** If your income changes during the year, complete the Amended Estimated Tax Worksheet.

- 11 Divide Line 10 by 4, and round the result to whole dollars. This is the amount of each of your estimated tax payments. 11 _____
- Note** If you chose to credit a prior year overpayment to 2017 and the election was made on or before the extended due date of your prior year return, you may reduce your first estimated tax payment and any subsequent payments until the entire credit is used. If the election was made after the extended due date of your prior year return, the credit is considered paid on the date you made the election.

Amended Estimated Tax Worksheet	
Use this worksheet to figure any changes to your estimated tax.	
1 Amended estimated tax from Line 10 above	1 _____
2 Divide Line 1 by 4.	2 _____
3 Amount of estimated payments made with 2017 Forms IL-1040-ES, including any prior year overpayment applied to tax year 2017	3 _____
4 Multiply Line 2 by the number of previously due estimated payments.	4 _____
5 Subtract Line 3 from Line 4. This amount may be negative.	5 _____
6 Add Lines 2 and 5, and round to whole dollars. If positive, this is the amount due on your next due date. If zero or negative, nothing is due on your next due date. If negative, continue to Line 7. Otherwise, stop here.	6 _____
7 If Line 6 is negative, enter the amount here as a positive number.	7 _____
8 Subtract Line 7 from Line 2, and round the result to whole dollars. This is the amount due on the following due date, if applicable.	8 _____

Record of Estimated Tax Payments		
Voucher Amount	Voucher Date	Check or money order number
Total		

Illinois Department of Revenue
IL-1040-ES 2017
Estimated Income Tax Payment for Individuals

Official Use

Enter your Social Security numbers in the order they appear on your federal return.

Your Social Security number _____ Spouse's Social Security number _____

Calendar-Year Taxpayers

Your estimated tax payments are due on

- April 18, 2017 ● September 15, 2017
- June 15, 2017 ● January 16, 2018

Your first name and initial _____ Spouse's first name and initial _____ Your last name _____

Street address _____

City _____ State _____ ZIP _____

Your daytime phone number (____) _____

➔ \$ _____
 Amount of payment (Whole dollars only)

Make check payable and mail this voucher to:
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62736-0001

