

**What is the purpose of Form IL-505-I?**

The purpose of Form IL-505-I, Automatic Extension Payment, is to provide taxpayers who are unable to file their tax return by the due date a means of calculating and remitting their tentative tax liability (including any other taxes you will report on your Form IL-1040) on or before the original due date of the return (see "When should I file and pay?").

Who must file Form IL-505-I?

You must file Form IL-505-I if **all** of the following apply to you:

- you cannot file your tax return by the due date, **and**
- you will owe a tentative tax (complete the Tax Payment Worksheet on the back of this page to determine this), **and**
- you submit your payment by paper check or money order (i.e., you do not use any electronic means, such as electronic funds transfer, to make your payment).

If Line 7 of the worksheet shows you owe tentative tax, you must pay the full amount due by the original due date of the return. **An extension of time to file does not extend the amount of time you have to make your payment.**

Do not file Form IL-505-I if:

- after you complete the Tax Payment Worksheet, you find that you do not owe additional tax, or
- you make your extension payment electronically by credit card, electronic funds transfer (EFT), or bank account debit.

Note If an unpaid liability is disclosed when you file your return, you may owe penalty and interest charges in addition to the tax. See "Will I owe penalties and interest?"

What are the extensions?**Automatic Illinois six-month extension**

We automatically grant you a six-month extension of time to file your tax return. For calendar year filers, the filing date is automatically extended to October 15. You are not required to file Form IL-505-I to obtain this automatic extension. However, you must pay any tentative tax due by the original due date of your return in order to avoid any late-payment penalty and interest on unpaid tax.

Additional extension beyond six months

If you cannot file your tax return within the automatic six-month extension period, we will grant you an extension of more than six

months to file only if the Internal Revenue Service (IRS) grants you an additional extension.

When should I file and pay?

If you owe any tentative tax, and you pay with a paper check or money order, file Form IL-505-I along with your payment on or before the original due date of your annual return, or as soon as you realize you owe tentative tax.

Where should I file?

Mail your Form IL-505-I to: **Illinois Department of Revenue, P.O. Box 19005, Springfield, Illinois 62794-9005.** Make your check or money order payable to "Illinois Department of Revenue."

Be sure to write your Social Security number, tax year, and "IL-505-I" on your payment.

Will I owe penalties and interest?

You will owe a

- **late-filing penalty** if you do not file a processable return by the extended due date,
- **late-payment penalty** if you do not pay the tax you owe by the original due date of the return, and
- **bad check penalty** if your remittance is not honored by your financial institution.

You will owe **interest** on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest.

For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, see "What if I need additional forms or assistance?" on the back of this form.

What should I attach to my Form IL-1040?

If you file your return within the automatic six-month extension period, do **not** attach anything to your return to explain your delayed filing. If you file your return after the automatic six-month extension period and the IRS grants you an extension of more than six months, you must attach a copy of the document granting your federal extension to your tax return to avoid a late-filing penalty.

Note Be sure to claim any Form IL-505-I payments on your 2014 Form IL-1040, Line 27.

IL-505-I front (R-12/14)

Return only the bottom portion with your payment.		
<div style="text-align: center;"> <p>Illinois Department of Revenue IL-505-I 2014 Automatic Extension Payment for Individuals</p> <p>(R-12/14)</p> </div>	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	
_____ Your first name & initial	_____ Spouse's first name & initial	_____ Your last name
_____ Street address		
_____ City	_____ State	_____ ZIP
_____ Daytime phone number		<div style="text-align: center;"> Do not file this form if no payment is due or you pay electronically or by credit card. </div> <div style="margin-top: 10px;"> For calendar year ending 12/14 or fiscal year ending _____ / _____ <div style="text-align: right;">Month and year</div> </div> <div style="margin-top: 10px;"> <div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 10px;">➔ \$</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: 0; top: -5px;">.</div> </div> </div> <div style="text-align: right; font-size: 0.8em; margin-top: 5px;">Tentative tax due (Whole dollars only)</div> </div>
<div style="display: flex; justify-content: space-between;"> <div> Make your check or money order payable to and mail to: ILLINOIS DEPARTMENT OF REVENUE PO BOX 19005 SPRINGFIELD IL 62794-9005 </div> <div style="text-align: center;"> </div> </div>		

What if I need additional forms or assistance?

- visit our website at **tax.illinois.gov**,
- call our 24-hour Forms Order Line at **1 800 356-6302**,
- call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336** between 8 a.m. and 5 p.m., or
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

What if I want to pay electronically?

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**.

Instructions for Tax Payment Worksheet

Line 1 – Income tax and other taxes

Enter the total amount of individual income tax you expect to owe and any other taxes you will report on your Form IL-1040. Use Form IL-1040 as a worksheet and complete Lines 1 through 15 to determine the income tax you expect to owe and Lines 22, 23, and 24 to determine any other taxes you will report on your Form IL-1040. Add your expected income tax due and other taxes from Form IL-1040 and enter the result here.

Line 2 – Withholding and pass-through withholding payments

Enter the amount of Illinois Income Tax withheld from your wages for the tax year and pass-through withholding payments made on your behalf.

Line 3 – Estimated income tax payments

Enter the total amount of Illinois estimated payments you made with Form IL-1040-ES for the tax year. Include any overpayment credited to your 2014 tax.

Line 4 – Previous Form IL-505-I payment

Enter the amount of Illinois Income Tax you paid with any previous Form IL-505-I for this tax year.

Line 5 – Estimated allowable credits

Enter any estimated allowable income tax credits for

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

See instructions for Form IL-1040, Schedule CR, Credit for Tax Paid to Other States, Schedule ICR, Illinois Credits, and Schedule 1299-C.

Line 6 – Total tax payments and credits

Add Lines 2 through 5, and enter the total on Line 6.

Line 7 – Tentative tax due

Subtract Line 6 from Line 1. Round the result to whole dollars and enter it on Line 7 and on Form IL-505-I. This is your tentative tax due. If the amount is \$1 or more, you must pay this amount. You may pay electronically (by credit card, EFT, or Electronic Funds Withdrawal) or file this form and attach your payment. If the tax due is less than \$1, **stop**. Do not file this form. **No** payment is due.

Tax Payment Worksheet for Your Records

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|---|---|---|-------|
| 1 | Enter the total income and other taxes you expect to owe and report on Form IL-1040. | 1 | _____ |
| 2 | Enter your Illinois Income Tax withheld and pass-through withholding payments. | 2 | _____ |
| 3 | Enter your Illinois estimated payments and any overpayment credited to 2014. | 3 | _____ |
| 4 | Enter any tax payment made with a previous Form IL-505-I. | 4 | _____ |
| 5 | Enter the estimated allowable credits for income tax paid to other states, Illinois Property Tax paid, education expenses, earned income, and credits from Schedule 1299-C. | 5 | _____ |
| 6 | Total tax payments and credits. Add Lines 2 through 5. | 6 | _____ |
| 7 | Tentative tax due – Subtract Line 6 from Line 1. Round to whole dollars and enter here and on Form IL-505-I. | 7 | _____ |

STOP Do not file Form IL-505-I if no payment is due or if you make this payment electronically or by credit card. STOP

IL-505-I back (R-12/14)

