



Who must file estimated payments?

If you are a corporation (other than an S corporation), you must make payments of estimated tax if you reasonably expect your income and replacement tax liability to **exceed \$400** after Illinois tax credits and withholding payments made on your behalf.

You should complete the worksheet in Step 1 to figure your estimated tax for 2016 and to determine if you are required to make estimated tax payments.

Note Taxpayers with short tax years must make estimated payments. See Illinois Income Tax Regulations, Section 100.8010(f).

When are estimated payments due?

The due dates for filing your estimated payments are the 15th day of the 4th, 6th, 9th, and 12th months of your tax year.

Attach each payment to the Form IL-1120-ES voucher. Do not send estimated tax payments with your Form IL-1120, Corporation Income and Replacement Tax Return. Make your check or money order payable to "Illinois Department of Revenue."

Note We encourage you to make your payments electronically using MyTax Illinois or Modernized E-File (MeF) systems, or you may use Form EFT-1, Authorization Agreement for Certain Electronic Payments, to set up ACH credit or phone debit. These options can be found on our website at tax.illinois.gov. If you make your payments using MyTax Illinois, MeF, or EFT, **do not** send us your IL-1120-ES forms.

Special Note You must use one of our electronic payment options if the Department has notified you that you are required to make payments electronically.

Where should I mail my payments?

You should mail your payments, with your voucher, to

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19045
SPRINGFIELD IL 62794-9045**

Do not send payments to commercial bank depositories as designated by the Internal Revenue Service.

What if I am a unitary filer?

Unitary business groups must make estimated payments on a combined basis using the designated agent's federal employer identification number (FEIN) only. For more information about designated agents or combined estimated payments, refer to Illinois Income Tax Regulations, Sections 100.5220 and 100.5230, respectively.

What if I do not make my payments?

If you do not pay the required estimated payments on time, you may be assessed a **late-payment penalty**. 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.

You may also be assessed a **bad check penalty** if your remittance is not honored by your financial institution.

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

What if I need additional 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., Monday through Friday.



Mail to Illinois Department of Revenue,
P.O. Box 19045, Springfield, IL 62794-9045.

Estimated tax payment due date
• 15th day of the 4th month

FEIN: _____

Corporation name: _____

C/O: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: (_____) _____

Tax year ending _____
Month Year

\$ _____

Enter your payment amount on this line.
Return this voucher with check or money order payable to "Illinois Department of Revenue."

Step 1: Complete the estimated tax worksheet.

Complete this worksheet to compute your 2016 estimated tax. Keep this record for your files.

- 1 Enter the amount of Illinois net income expected in 2016. 1
2 Multiply Line 1 by 7.75% (.0775) and enter the result. 2
3 Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act surcharge expected in 2016. See the Form IL-1120, Step 8, Line 52 instructions for more information. 3
4 Add Lines 2 and 3 and enter the result. 4
5 Enter the amount of Illinois tax credits expected in 2016. 5
6 Enter the amount of pass-through withholding payments expected to be made on your behalf in 2016 on any Schedule K-1-P or Schedule K-1-T you receive. 6
7 Add Lines 5 and 6 and enter the result. 7
8 Subtract Line 7 from Line 4 and enter the result. This is the amount of unpaid estimated tax for 2016. If \$400 or less, stop. You do not have to make estimated tax payments. If more than \$400, continue to Line 9. 8

Note: If your income changes during the year, complete the amended worksheet on Page 4.

- 9 Divide Line 8 by 4. This is the amount of each of your estimated tax payments. 9

Note: If you made the election to credit a prior year overpayment to 2016 and
the election was made on or before the extended due date of that prior year return, use the credit to reduce the first estimated tax payment and any subsequent tax payments until the entire credit is used.
Note: If all or a portion of the credit results from payments made after the due date of your first estimated tax installment of that prior year return, that portion of your credit is considered to be paid on the date you made the payment. If that payment date is on or before an estimated payment due date, you may use that portion of the credit to reduce that estimated tax payment and any subsequent tax payments until the entire credit is used.
the election was made after the extended due date of that prior year return, the credit will be treated as paid on the date you submitted the election. If that payment date is on or before an estimated payment due date, you may use the credit to reduce that estimated tax payment and any subsequent tax payments until the entire credit is used.

Illinois Department of Revenue Estimated Income and Replacement Tax Payment for Corporations IL-1120-ES (R-12/15) Official use only

Mail to Illinois Department of Revenue, P.O. Box 19045, Springfield, IL 62794-9045.

Estimated tax payment due date
15th day of the 6th month

FEIN: Corporation name: C/O: Mailing address: City: State: ZIP: Phone: ()

Tax year ending Month Year


\$ Enter your payment amount on this line. Return this voucher with check or money order payable to "Illinois Department of Revenue."

Step 2: Complete the estimated tax voucher. (Fiscal year filers see "When are estimated payments due?")

- 1 Enter your federal employer identification number (FEIN) and tax year ending.
- 2 Enter your name, address, and phone number.
- 3 Enter the amount you are paying from Step 1, Line 9, or Step 4, Line 13 or Line 15, if you amended your original estimated tax.
- 4
 - Detach the voucher and enclose a check or money order for the amount you are paying.
 - Write your FEIN, tax year, and "IL-1120-ES" on your payment.
 - Mail your completed voucher and payment to the address shown on the voucher.
 - Complete Step 3 below for your records.

Step 3: Record your estimated tax payments.

Voucher amount	Voucher date	Check or money order number
	_ / _ / _ _	
	_ / _ / _ _	
	_ / _ / _ _	
	_ / _ / _ _	
Total		

 **Illinois Department of Revenue** **Estimated Income and Replacement Tax Payment for Corporations**
IL-1120-ES (R-12/15)

Official use only

Mail to Illinois Department of Revenue,
 P.O. Box 19045, Springfield, IL 62794-9045.

Estimated tax payment due date
 • 15th day of the 9th month

FEIN: _____ - _____

Corporation name: _____

C/O: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: (_____) _____

Tax year ending _____ / _____
Month Year

\$ _____

Enter your payment amount on this line.
 Return this voucher with check or money order payable to "Illinois Department of Revenue."

Step 4: Complete the amended worksheet if a change occurs in your original estimated tax.

- 1 Enter the amount of Illinois net income expected in 2016. 1
2 Multiply Line 1 by 7.75% (.0775) and enter the result. 2
3 Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act surcharge expected in 2016. See the Form IL-1120, Step 8, Line 52 instructions for more information. 3
4 Add Lines 2 and 3 and enter the result. 4
5 Enter the amount of Illinois tax credits expected in 2016. 5
6 Enter the amount of pass-through withholding payments expected to be made on your behalf in 2016 on any Schedule K-1-P or Schedule K-1-T you receive. 6
7 Add Lines 5 and 6 and enter the result. 7
8 Subtract Line 7 from Line 4 and enter the result. This is the amount of unpaid estimated tax for 2016. If \$400 or less, stop. You do not have to make estimated tax payments. If more than \$400, continue to Line 9. 8
9 Divide Line 8 by 4. 9
10 Enter the amount of estimated tax payments made with 2016 Forms IL-1120-ES, including any prior year overpayments applied to tax year 2016. 10
11 Multiply Line 9 by the number of previously due estimated payments. 11
12 Subtract Line 10 from Line 11 and enter the result. This amount may be negative. 12
13 Add Lines 9 and 12 and enter the result. If positive, this is the amount due on your next payment due date. If zero or negative, the amount due on your next payment due date is zero. If Line 13 is negative, continue to Line 14. Otherwise, stop here. 13
14 If Line 13 is negative, enter that amount as a positive number. 14
15 Subtract Line 14 from Line 9 and enter the result. This is the amount due on the following due date. 15

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

Illinois Department of Revenue Estimated Income and Replacement Tax Payment for Corporations IL-1120-ES (R-12/15)

Official use only

Mail to Illinois Department of Revenue, P.O. Box 19045, Springfield, IL 62794-9045.

Estimated tax payment due date
• 15th day of the 12th month

FEIN: Corporation name: C/O: Mailing address: City: State: ZIP: Phone:

Tax year ending Month Year

\$

Enter your payment amount on this line. Return this voucher with check or money order payable to "Illinois Department of Revenue."