



**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 2017 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](http://tax.illinois.gov). If you make your payments using MyTax Illinois, MeF, or EFT, **do not** mail 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.

**Can I use another voucher to make estimated payments?**

No. Using a voucher other than Form IL-1120-ES to make estimated payments may result in your funds being misapplied, processing delays, and penalties when you file your Form IL-1120.

**Can I use Form IL-1120-ES to make payments other than estimated tax payments?**

No. Using Form IL-1120-ES to make any other type of payment may result in your funds being misapplied, processing delays, and penalties when you file your annual Illinois Income Tax return.

**What if I need additional assistance?**

- Visit our website at [tax.illinois.gov](http://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.**  
Write your FEIN, tax year ending, and "IL-1120-ES" on your check or money order and make it payable to "Illinois Department of Revenue."



Step 1: Complete the estimated tax worksheet.

Complete this worksheet to compute your 2017 estimated tax. Keep this record for your files.

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

- 1 Enter the amount of Illinois net income expected in 2017. 1
2 Multiply Line 1 by 7.75% (.0775) and enter the result. 2
3 Enter the amount of recapture of investment credits expected in 2017. 3
4 Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act surcharge expected in 2017. See the Form IL-1120, Step 8, Line 56 instructions for more information. 4
5 Add Lines 2 through 4 and enter the result. 5
6 Enter the amount of Illinois tax credits expected in 2017 as calculated on the corresponding Form IL-477 or Schedule 1299-D. 6
7 Enter the amount of pass-through withholding payments expected to be made on your behalf in 2017 on any Schedule K-1-P or Schedule K-1-T you receive. 7
8 Enter the amount of any Illinois gambling withholding shown on any 2017 Form W-2G you received. 8
9 Add Lines 6 through 8 and enter the result. 9
10 Subtract Line 9 from Line 5 and enter the result. If \$400 or less, stop. You do not have to make estimated tax payments. If more than \$400, continue to Line 11. 10
11 Subtract Line 6 from Line 5 and enter the result. 11
12 Divide Line 11 by 4. This is the amount of each of your estimated tax payments. 12

You may use pass-through withholding payments made on your behalf on any Schedule K-1-P or K-1-T you received to reduce the estimated tax payment for the quarter in which the tax year shown on the Schedule K-1-P or K-1-T falls and any subsequent tax payment until the entire credit is used.

You may use Illinois gambling withholding shown on any 2017 Form W-2G you received to reduce the estimated tax payment for the quarter in which the gambling winnings were received and any subsequent tax payment until the entire credit is used.

If you made the election to credit a prior year overpayment to 2017 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 2017 IL-1120-ES (R-12/16)

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. Write your FEIN, tax year ending, and "IL-1120-ES" on your check or money order and make it 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).
- 2 Enter your name, C/O information (if applicable), address, and phone number.
- 3 Enter the month and year your tax year ends.
- 4 Enter the amount you are paying from Step 1, Line 12, or Step 4, Line 16 or Line 18, if you amended your original estimated tax.
- 5 Detach the voucher and enclose a check or money order for the amount you are paying.
  - Write your FEIN, tax year ending, and "IL-1120-ES" on your payment.
  - Make your check or money order payable to "Illinois Department of Revenue."
  - 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
	/ /	
	/ /	
	/ /	
	/ /	
<b>Total</b>		

 **Illinois Department of Revenue** **Estimated Income and Replacement Tax Payment for Corporations**  
**2017 IL-1120-ES** (R-12/16)

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.**  
 Write your FEIN, tax year ending, and "IL-1120-ES" on your check or money order and make it 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 2017. 1
2 Multiply Line 1 by 7.75% (.0775) and enter the result. 2
3 Enter the amount of recapture of investment credits expected in 2017. 3
4 Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act surcharge expected in 2017. See the Form IL-1120, Step 8, Line 56 instructions for more information. 4
5 Add Lines 2 through 4 and enter the result. 5
6 Enter the amount of Illinois tax credits expected in 2017 as calculated on the corresponding Form IL-477 or Schedule 1299-D. 6
7 Enter the amount of pass-through withholding payments expected to be made on your behalf in 2017 on any Schedule K-1-P or Schedule K-1-T you receive. 7
8 Enter the amount of any Illinois gambling withholding shown on any 2017 Form W-2G you received. 8
9 Add Lines 6 through 8 and enter the result. 9
10 Subtract Line 9 from Line 5 and enter the result. If \$400 or less, stop. You do not have to make estimated tax payments. If more than \$400, continue to Line 11. 10
11 Subtract Line 6 from Line 5 and enter the result. 11
12 Divide Line 11 by 4. 12
13 Enter the amount of estimated tax payments made with 2017 Forms IL-1120-ES, including any timely prior year overpayments applied to tax year 2017, timely pass-through withholding made on your behalf, or timely Illinois gambling withholding shown on any 2017 Form W-2G you received. 13
Note - See the Step 1, Line 12, instructions to determine if your credit for a prior year overpayment or withholding amount is considered timely.
14 Multiply Line 12 by the number of previously due estimated payments. 14
15 Subtract Line 13 from Line 14 and enter the result. This amount may be negative. 15
16 Add Lines 12 and 15 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 16 is negative, continue to Line 17. Otherwise, stop here. 16
17 If Line 16 is negative, enter that amount as a positive number. 17
18 Subtract Line 17 from Line 12 and enter the result. This is the amount due on the following due date, if applicable. 18

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 2017 IL-1120-ES (R-12/16)

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. Write your FEIN, tax year ending, and "IL-1120-ES" on your check or money order and make it payable to "Illinois Department of Revenue."

