



Illinois Department of Revenue



2025 IL-2210 Computation of Penalties for Individuals

Attach to your Form IL-1040

IL Attachment No. 19

Read this information first - We encourage you to **let us figure your penalties** and send you a bill instead of completing this form yourself.

We will waive the late-payment penalty for underpayment of estimated tax if you timely paid the lesser of 100 percent of the prior year's tax liability or 90 percent of the current year's tax liability. If you elect to complete Form IL-2210, this form reflects that waiver.

The late-payment penalty for underpayment of estimated tax is based on the tax shown due on your original return. Do not use the tax shown on an amended return filed after the extended due date of the return to compute your required installments in Step 2.

Step 1: Provide the following information

Your name as shown on Form IL-1040

Your Social Security number

Note: If your prior year tax return was filed using a different Social Security number than the number above, enter that number here.

Step 2: Figure your required installments

A This year	B Prior year
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- 1 Enter your total income tax, compassionate use of medical cannabis, and sale of assets by gaming licensee surcharges from each tax return. See instructions. **1** _____
- 2 Enter the amount of credits from each tax return. See instructions. **2** _____
- 3 Subtract Line 2 from Line 1. If the result is a negative number, enter "0." **3** _____
- 4a Enter the total amount of this year's Illinois withholding from your W-2 and 1099 forms. **4a** _____
- 4b Enter the total amount of pass-through withholding made on your behalf. **4b** _____
- 4c Add Lines 4a and 4b and enter the result here. **4c** _____
- 5 Subtract Line 4c from Line 3. **5** _____
- 6 Multiply Column A, Line 3, by 90% (.9). **6** _____
- 7 If Line 5 is \$1,000 or less or if you are not required to make estimated tax payments, enter "0," and go to Step 3. Otherwise, enter the **lesser** of Column A, Line 6, or Column B, Line 3. **7** _____
- 8 Divide the amount entered on Line 7 by four. This is the amount of each required installment. (If you use the annualized income installment method, see instructions.) **8** _____

Quarter 1 15th day of 4th month of tax year	Quarter 2 15th day of 6th month of tax year	Quarter 3 15th day of 9th month of tax year	Quarter 4 15th day of 1st mo. after end of tax year
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- 9a Enter the installment due date for each quarter. See instructions. _____ / _____ / _____
- 9b Enter the required installment. See instructions. _____
- 10a Enter the amount of tax withheld. _____
- 10b Enter the amount of pass-through. _____
- 10c Add Lines 10a and 10b in each column. _____
- 11 Subtract Line 10c from Line 9b. If the amount is negative, use brackets. _____
- 12 If the amount on Line 13 of the previous quarter is negative, enter that amount as a positive here. Otherwise, enter "0." Skip this line for Quarter 1. _____
- 13 Subtract Line 12 from Line 11. If the amount is negative, use brackets. _____

Continue with Step 3 on Page 2 →

Step 3: Figure your unpaid tax



14 Enter the amount from Column A, Line 3. 14 _____

15 Enter the amount of household employment tax from Form IL-1040, Line 20. 15 _____

16 Enter the amount of use tax from Form IL-1040, Line 21. 16 _____

17 Add Lines 14 through 16. Enter the total amount here. 17 _____

18 Calculate the total amount of all payments made on or before the original due date of your tax return. Include your credit(s) carried forward from a prior year (see instructions), your total estimated payments made this year, Form IL-505-I payments, the pass-through withholding made on your behalf, and your withholding as shown on your W-2 and 1099 forms. Compare that total to the total of Line 9b, Quarters 1 through 4, and enter the **greater** amount here. 18 _____

19 Subtract Line 18 from Line 17. If the amount is

positive, enter that amount here. Enter this amount in Penalty Worksheet 2, Line 23, Column C and continue to Step 4.

zero or negative, enter that amount here and, if negative, use brackets. 19 _____

Step 4: Figure your late-payment penalty

Use Penalty Worksheet 1 to figure your late-payment penalty for underpayment of estimated tax.
Use Penalty Worksheet 2 to figure your late-payment penalty for unpaid tax.

Note: You **must** follow the instructions in order to properly complete the penalty worksheets.

20 Enter the amount and the date of each payment you made. Include any credit(s) carried forward from a prior year. See instructions.

Amount	Date paid	Amount	Date paid	Amount	Date paid
a _____	____/____/____	e _____	____/____/____	i _____	____/____/____
b _____	____/____/____	f _____	____/____/____	j _____	____/____/____
c _____	____/____/____	g _____	____/____/____	k _____	____/____/____
d _____	____/____/____	h _____	____/____/____	l _____	____/____/____

Penalty rates

Number of days late	Penalty rate
1 - 30.....	.02
31 or more10

Penalty Worksheet 1 – Late-payment penalty for underpayment of estimated tax

Note: If you paid the required amount from Line 13 by the payment due date for each quarter, **do not** complete this worksheet.

21 Enter the unpaid amounts from Line 13, Quarters 1 through 4, on the first line of the appropriate quarters in Column C below. If you have more than four payments to apply to any quarter, use a separate piece of paper following the same format as below and attach to this form.

A	B	C	D	E	F	G	H	I
Period	Due date	Unpaid amount	Payment applied	Balance due (Col. C - Col. D)	Payment date	Number of days late	Penalty rate (See above)	Penalty
Qtr 1	____/____/____	_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
Qtr 2	____/____/____	_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
Qtr 3	____/____/____	_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
Qtr 4	____/____/____	_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____
		_____	_____	_____	____/____/____	_____	_____	_____

22 Add Column I, Quarters 1 through 4. This is your **late-payment penalty for underpayment of estimated tax**.

Enter the total amount here and on your Form IL-1040, Line 34 (round to whole dollars). 22 _____

Note: You may apply any remaining overpayment from Quarter 4, Column E above to any underpayment when figuring Penalty Worksheet 2, only if the payment date in Column F is after the original due date of the return.



Penalty Worksheet 2 – Late-payment penalty for unpaid tax

23 Enter any positive amount from Line 19 on the first line of Column C below.

A Return	B Due date	C Unpaid amount	D Payment applied	E Balance due (Col. C - Col. D)	F Payment date	G Number of days late	H Penalty rate (See Page 2)	I Penalty

24 Add Column I. This is your **late-payment penalty for unpaid tax**.

Enter the total amount here and on Step 5, Line 34.

24 _____

Step 5: Figure your late-filing penalty and the amount you owe

Note: Figure your late-filing penalty only if

- you are filing your tax return after your extended due date, and
- your tax was not paid on or before your original due date.

Figure your late-filing penalty.

25 Enter the amount from Form IL-1040, Line 14. 25 _____

26 Enter the amount of household employment tax from Form IL-1040, Line 20. 26 _____

27 Enter the amount of use tax from Form IL-1040, Line 21. 27 _____

28 Enter the amount of compassionate use of medical cannabis and sale of assets by gaming licensee surcharges from Form IL-1040, Line 22. 28 _____

29 Add Lines 25 through 28. Enter the total amount here. 29 _____

30 Enter the total amount of credits and payments made on or before your original due date. 30 _____

31 Subtract Line 30 from Line 29. 31 _____

32 Multiply the amount on Line 31 by 2% (.02). 32 _____

33 Enter the lesser of Line 32 or \$250. This is your **late-filing penalty**. 33 _____

Figure the amount you owe.

34 Enter any **late-payment penalty for unpaid tax** from Line 24. 34 _____

35 Enter any **late-filing penalty** from Line 33. 35 _____

36 If you have an overpayment on Form IL-1040, Line 37, enter that amount as a <negative number>. If you have an amount due on Form IL-1040, Line 41, enter that amount as a positive number. 36 _____

37 Add Lines 34 through 36. If the result is a negative number, this is the amount you are overpaid. If the result is a positive number, this is the amount you owe. See Form IL-1040, Line 41, instructions for your payment options. 37 _____

Continue to Step 6 on Page 4, if annualizing your income. →



Step 6: Complete the annualization worksheet for Step 2, Line 9b

Complete this worksheet **only** if your income was not received evenly throughout the year and you choose to annualize your income. **Complete Lines 38 through 56 of one column before going to the next, beginning with Column A.**

	A First 3 months	B First 5 months	C First 8 months	D All 12 months
38	Enter your Illinois base income for each period. See instructions. 38			
39	Annualization factors. 39	4	2.4	1.5
40	Multiply Line 38 by Line 39. This is your annualized income. 40			
41	Exemptions. See instructions. 41			
42	Subtract Line 41 from Line 40. This is your Illinois net income. 42			
43	Multiply Line 42 by 4.95% (.0495). See instructions. 43			
44	Compassionate use of medical cannabis and sale of assets by gaming licensee surcharges. See instructions. 44			
45	Add Lines 43 and 44. 45			
46	For each period, enter the amount you entered on Step 2, Line 2, Column A. 46			
47	Subtract Line 46 from Line 45. If less than zero, enter "0." 47			
48	Applicable percentage. 48	22.5% (.225)	45% (.450)	67.5% (.675)
49	Multiply Line 47 by Line 48. This is your annualized installment. 49			
50	Add the amounts on Line 56 of each of the preceding columns and enter the total here. 50	Skip this line for Column A.		
51	Subtract Line 50 from Line 49. If less than zero, enter "0." 51			
52	Enter the amount you would have entered in Step 2, Line 9b, if you were not annualizing. 52			
53	Enter the amount from Line 55 of the preceding column. 53	Skip this line for Column A.		
54	Add Lines 52 and 53. 54			
55	If Line 54 is greater than Line 51, subtract Line 51 from Line 54. Otherwise, enter "0." 55			Skip this line for Column D.
56	Enter the lesser of Line 51 or Line 54 here and on Step 2, Line 9b. This is your required installment. 56			