

**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?"

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 2025 Form IL-1040, Line 26.

What if I need additional forms or assistance?

- Visit our website at tax.illinois.gov for assistance and forms
- Write to us at:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19001
SPRINGFIELD, ILLINOIS 62794-9001
- Call **1 800 732-8866** or **217 782-3336** (TTY at **1 800 544-5304**).
- Visit a taxpayer assistance office - 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other offices), Monday through Friday.



What if I want to pay electronically?

Use one of the following electronic payment options:

- **Online** – Visit our website at mytax.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:
 - **ACI Payments, Inc.** at <https://tax.illinois.gov/individuals/pay/aci.html> or by phone at 1 833 747-1434.
 - **payILtax** at <https://www.paystatetax.com/IL> or pay by phone at 1 888 9-PAY-ILS (1 888 972-9457).
 - **Link2Gov/FIS** at <https://www.iltaxpayment.com/> or by phone at 1 877 57-TAXES (1 877 578-2937).

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 14 to determine the income tax you expect to owe and Lines 20, 21, and 22 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

Enter the amount of Illinois Income Tax withheld from your wages or other income for the tax year and pass-through withholding made on your behalf for 2025 and reported to you on Schedule K-1-P or K-1-T.

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 2025 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,
- K-12 education expenses,
- volunteer emergency worker,
- Earned Income Tax (EITC) and Child Tax,
- pass-through entity tax credit, 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; Schedule IL-E/EITC, Illinois Exemption and Earned Income Tax Credit; and Schedule 1299-C, Income Tax Subtractions and Credits (for individuals).

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

- 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. 2 _____
- 3 Enter your Illinois estimated payments and any overpayment credited to 2025. 3 _____
- 4 Enter any tax payment made for tax year 2025 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, K-12 education expenses, volunteer emergency worker, EITC, Child Tax credit, pass-through entity tax credit, 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 _____

We encourage all taxpayers to pay electronically whenever possible.

By paying electronically, you can . . .

- Avoid mailing delays.
- Save a trip to the post office and the price of a stamp.
- Get immediate confirmation of your payment.

Visit **mytax.illinois.gov** to electronically pay.

If you prefer to pay the amount of tentative tax you owe on your Form IL-1040, Individual Income Tax Return, by mail, complete the IL-505-I at the bottom of this page and send it, along with your payment, to the address on the voucher.

Important: Do not redact Social Security Number(s) as this can cause processing delays.

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



 **Return only the bottom portion with your payment.** 

Illinois Department of Revenue
IL-505-I 2025
Automatic Extension 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

— - - - - Your first name & initial Spouse's first name & initial

— - - - - Your last name

— - - - - Street address

— - - - - City State ZIP

— - - - - () Daytime phone number



 Do not file this form if no payment is due or you pay electronically or by credit card.

For calendar year ending
12/25 or fiscal year ending

— / — / — Month and year

→ \$ Tentative tax due (Whole dollars only)

Make your check or money order payable to and mail to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19005
SPRINGFIELD IL 62794-9005**