

**Note** Effective for income received after June 30, 2017, Public Act 100-0022 increased the Illinois Income Tax rate for individuals from 3.75 percent (.0375) to 4.95 percent (.0495). As a result, you must recompute your estimated tax liability for the 2017 tax year. The Estimated Tax Worksheet on page 4 has been updated to reflect the tax rate increase. New instructions have been added for Line 4 of the worksheet. See "Estimated Tax Worksheet" on page 2 for instructions on how to calculate the amount of tax reported on Line 4.

In addition, Public Act 100-0022 enacted other changes to the Illinois Income Tax Act which may affect your estimated tax liability for the 2017 tax year. For more information about the income tax changes made under Public Act 100-0022, see Informational Bulletins

- FY 2018-01, Summary of Illinois Income Tax and Sales Tax Changes from P.A. 100-0022, and
- FY 2018-02, Illinois Income Tax Increase Guidance - Detailed Instructions for Filing Your 2016 Illinois Income Tax Return and 2017 Estimated Payments, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

To the extent that any of these changes in the law will increase the amount of Illinois income tax you expect to owe for 2017, you must account for these changes in determining your 2017 estimated tax liability.

### Am I required to make estimated income tax payments?

You must make estimated income tax payments if you reasonably expect your 2017 tax liability to exceed \$500 after subtracting your Illinois withholding, pass-through withholding payments, and tax credits for

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

You will likely need to make estimated payments if your income is either fully or partially exempt from Illinois withholding.

Complete the Estimated Tax Worksheet to figure your estimated tax and to determine if you are required to make estimated tax payments. If you plan to file a joint income tax return, you must figure your estimated tax on your joint income.

If you determine that you are required to make estimated payments, you should pay 100 percent of the tax. If your income changes during the year, you should complete the amended worksheet.

**Note** If you do not receive your income evenly throughout the year or if you must begin making estimated payments in midyear, see Form IL-2210, Computation of Penalties for Individuals, for further details on annualizing your income.

### When are my payments due?

Your first estimated payment is due by April 18, 2017. You may either pay all of your estimated tax at that time or pay your estimated tax in four equal installments that are due on April 18, 2017; June 15, 2017; September 15, 2017; and January 16, 2018.

**Note** If you file on a fiscal-year basis, please adjust all the due dates to correspond to your tax year.

### Are there any exceptions?

You do not have to make estimated payments if

- you are 65 years or older and permanently living in a nursing home or
- you are a farmer. We consider you a farmer if at least two-thirds of your total federal gross income is from farming.

### What if I do not make my payments?

You may be assessed a **late-payment penalty** if you do not pay the required estimated payments on time. 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. However, if you pay at least 90 percent of this year's tax or at least 100 percent of last year's tax in four equal timely installments, you may not be subject to this penalty.

In determining whether you paid 90 percent of this year's tax, you must take into account all of the changes to the Illinois Income Tax Act resulting from Public Act 100-0022, including the new 4.95 percent (.0495) tax rate for individuals.

**Note** As a result of the income tax rate increase and the other changes enacted under Public Act 100-0022, you may also need to use the annualized income installment method on Form IL-2210, in order to reduce or eliminate the late-payment penalty for underpayment of estimated tax installments due prior to July 6, 2017, the effective date of Public Act 100-0022.

This method allows you to compute your income and liability for each period by calculating the amount due using the applicable tax rate(s) in effect at the end of each period. For installments due prior to July 6, 2017, you will be able to calculate the amount due by using the 3.75 percent (.0375) tax rate in effect at that time. However, if you use the annualized income installment method, the amount of your estimated tax payment for installments due after July 6, 2017 may be greater than the amount calculated on Line 11 of the Estimated Tax Worksheet. Any reduction in a required installment that results from using the annualized income installment method must be recaptured by increasing the amount of the next required installment by the amount of that reduction, as well as increasing any subsequent installments to the extent the reduction has not previously been recaptured.

See Form IL-2210, Step 6 Specific Instructions, for more information.

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

### What if I need additional assistance?

If you need additional assistance,

- visit our website at [tax.illinois.gov](http://tax.illinois.gov),
- call **1 800 732-8866** or **217 782-3336** (TDD, telecommunications device for the deaf, at **1 800 544-5304**),
- write to us at **Illinois Department of Revenue, P.O. Box 19044, Springfield, Illinois 62794-9044**, or
- visit a regional office.

Our office hours are 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other regional offices), Monday through Friday.

## Estimated Tax Worksheet

Complete the Estimated Tax Worksheet to figure your estimated tax and the amount of any required payments.

**Note** For taxable years beginning prior to July 1, 2017 and ending after June 30, 2017, select one of the following methods to calculate the amount of tax to be reported on Line 4:

- **Method 1 - Apportionment method (blended rate)** - The apportionment method is figured by dividing your expected net income based on the total number of days in one accounting period in equal ratio to the total number of days in the second accounting period.

A convenient way to use this method is to calculate a blended income tax rate and apply it to your total expected net income.

If you expect your tax year to be 12 months (full year) and

- you use the calendar year as your taxable year, your applicable tax rate is 4.3549 percent (.043549).
- you are a fiscal-year filer and your tax year begins prior to July 1, 2017, see the Blended Income Tax Rate Schedule on page 3 to determine your blended income tax rate.

If you expect your 2017 tax year to be less than 12 months (short year), you cannot use the Blended Income Tax Rate Schedule. You must figure your applicable tax rate using the Apportioned Income Tax Rate Formula on page 3. Enter on Line 4 of the Estimated Tax Worksheet the amount of tax calculated using the blended rate you computed on Line 3 of the Apportioned Income Tax Rate Formula.

We encourage you to use the blended rate, if possible. It is the simpler of the two methods and does not require you to attach any additional schedules to your return. If you use the blended rate, do not complete Schedule SA (IL-1040), Specific Accounting.

- **Method 2 - Specific accounting method** - The specific accounting method allows you to treat your net income or loss and modifications as though they were received in two different taxable years (prior to July 1, 2017, and after June 30, 2017) and calculate the income tax due at the applicable rate for each period. You must complete Schedule SA to use this method. If you use this method to calculate the amount of tax you expect to owe, enter on Line 4 of the Estimated Tax Worksheet the amount of tax calculated on Line 25 of Schedule SA (IL-1040).

**Note** If you are a fiscal-year filer and your taxable year begins on or after July 1, 2017, your applicable tax rate is 4.95 percent (.0495) for the entire year.

### If your income changes during the tax year,

- refigure the Estimated Tax Worksheet based on your changes. Enter the refigured amount from Line 10 on your Amended Estimated Tax Worksheet, Line 1.
- follow the Amended Estimated Tax Worksheet instructions for Lines 2 through 8.

**Note** Fiscal-year taxpayers – Please adjust the due dates to correspond to your tax year.

## Electronic Payment Options

If you determine that you must make estimated tax payments, we encourage you to use one of the following electronic payment options:

- **Online** – Visit our website at [tax.illinois.gov](http://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](http://tax.illinois.gov).

**Note** If you pay electronically, **do not** send us your payment voucher.

## Estimated Tax Voucher

If you pay by check or money order, complete Form IL-1040-ES.

- Enter your Social Security number, and, if you are filing a joint return, enter your spouse's Social Security number. Enter these numbers in the order they will appear on your Form IL-1040, Individual Income Tax Return.
- Enter your name, and, if you are filing a joint return, enter your spouse's name. Also, enter your address and phone number.
- Enter the amount you are paying from your Estimated Tax Worksheet, Line 11, or from your Amended Estimated Tax Worksheet, Line 8, if applicable, on the "Amount of payment" line.

**Note** Detach the voucher, and enclose it with your payment. Print your Social Security number(s), tax year, and "IL-1040-ES" on your payment. Mail both to the address shown on the voucher. Complete your Record of Estimated Tax Payments on the next page.

**Form IL-1041, IL-1065, and IL-1120-ST filers – Do not** use Form IL-1040-ES vouchers. Use Form IL-516-I or IL-516-B to make any voluntary prepayments of tax.

## Apportionment method (blended rate)

If you elect to use the blended income tax rate and you file a full-year individual income tax return, use the Blended Income Tax Rate Schedule below to determine your blended income tax rate. To use this schedule

- find the row which corresponds to the date your tax year begins and ends,
- multiply the blended rate printed in that row by the net income shown on Line 3 of the Estimated Tax Worksheet, and
- enter the amount of income tax you calculated on Line 4 of the Estimated Tax Worksheet.

BLENDED INCOME TAX RATE SCHEDULE For Individuals with Full-Year Returns Only					
Tax Year Begin Date	Tax Year End Date	Days Before 07/01/2017	Days After 06/30/2017	Blended Rate For Individuals	
01/01/2017	12/31/2017	181	184	4.3549%	(.043549)
02/01/2017	01/31/2018	150	215	4.4568%	(.044568)
03/01/2017	02/28/2018	122	243	4.5489%	(.045489)
04/01/2017	03/31/2018	91	274	4.6508%	(.046508)
05/01/2017	04/30/2018	61	304	4.7495%	(.047495)
06/01/2017	05/31/2018	30	335	4.8514%	(.048514)

If you file a short-year individual income tax return, use the Apportioned Income Tax Rate Formula below to calculate your blended income tax rate. To use this formula

- follow the instructions for each line to calculate your blended rate,
- multiply the blended rate you entered on Line 3 by the net income shown on Line 3 of the Estimated Tax Worksheet, and
- enter the amount of income tax you calculated on Line 4 of the Estimated Tax Worksheet.

APPORTIONED INCOME TAX RATE FORMULA For Individuals with Short-Year Returns Only		
1	Number of days in tax year before 07/01/2017 ÷ total number of days in the tax year x 3.75% (.0375) =	_____
2	Number of days in tax year after 06/30/2017 ÷ total number of days in the tax year x 4.95% (.0495) =	_____
3	Add Lines 1 and 2 and round to six decimal places. This is your blended income tax rate.	_____

# Estimated Tax Worksheet

- 1 Enter the Illinois base income you expect to receive in 2017. (See Form IL-1040.) 1 \_\_\_\_\_
- 2 Figure your expected exemption allowance. (See Form IL-1040.)
  - a Enter the total number of exemptions you expect to claim on your 2017 Illinois Income Tax return. \_\_\_\_\_ Multiply this number by \$2,175. a \_\_\_\_\_
  - b Check the boxes that apply to you.
   
 you were 65 or older     spouse was 65 or older     you were legally blind     spouse was legally blind
   
Add the number of boxes you checked. \_\_\_\_\_ Multiply this number by \$1,000. b \_\_\_\_\_
- 3 Subtract Line 2 from Line 1. This is your net income expected in 2017. 2 \_\_\_\_\_
- 4 Multiply Line 3 by your applicable tax rate. (See rates on page 3.) Or enter Line 25 from Schedule SA (IL-1040), if applicable. 3 \_\_\_\_\_
- 5 Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act Surcharge expected in 2017. 4 \_\_\_\_\_
- 6 Add Lines 4 and 5. 5 \_\_\_\_\_
- 7 Enter the amount of Illinois Income Tax you expect to be withheld from your wages or other income during 2017 and any pass-through withholding payments you expect to be paid on your behalf for 2017. 6 \_\_\_\_\_
- 8 Enter the amount of credits for Illinois Property Tax paid, income tax paid to other states, education expenses, earned income, and tax credits from Schedule 1299-C you expect to claim on your 2017 return. 7 \_\_\_\_\_
- 9 Add Lines 7 and 8. This is the total of your withholding, pass-through payments, and credits. 8 \_\_\_\_\_
- 10 Subtract Line 9 from Line 6. This is your estimated tax for 2017. If \$500 or less, **stop**. You do not have to make estimated tax payments at this time. If more than \$500, continue to Line 11. 9 \_\_\_\_\_
- 11 Note If your income changes during the year, complete the Amended Estimated Tax Worksheet. 10 \_\_\_\_\_
- 11 Divide Line 10 by 4, and round the result to whole dollars. This is the amount of each of your estimated tax payments. 11 \_\_\_\_\_

Note If you chose to credit a prior year overpayment to 2017 and the election was made on or before the extended due date of your prior year return, you may reduce your first estimated tax payment and any subsequent payments until the entire credit is used. If the election was made after the extended due date of your prior year return, the credit is considered paid on the date you made the election.

**Amended Estimated Tax Worksheet**

Use this worksheet to figure any changes to your estimated tax.

- 1 Amended estimated tax from Line 10 above 1 \_\_\_\_\_
- 2 Divide Line 1 by 4. 2 \_\_\_\_\_
- 3 Amount of estimated payments made with 2017 Forms IL-1040-ES, including any prior year overpayment applied to tax year 2017 3 \_\_\_\_\_
- 4 Multiply Line 2 by the number of previously due estimated payments. 4 \_\_\_\_\_
- 5 Subtract Line 3 from Line 4. This amount may be negative. 5 \_\_\_\_\_
- 6 Add Lines 2 and 5, and round to whole dollars. If positive, this is the amount due on your next due date. If zero or negative, nothing is due on your next due date. If negative, continue to Line 7. Otherwise, stop here. 6 \_\_\_\_\_
- 7 If Line 6 is negative, enter the amount here as a positive number. 7 \_\_\_\_\_
- 8 Subtract Line 7 from Line 2, and round the result to whole dollars. This is the amount due on the following due date, if applicable. 8 \_\_\_\_\_

Record of Estimated Tax Payments		
Voucher Amount	Voucher Date	Check or money order number
<b>Total</b>		

**Illinois Department of Revenue**  
**IL-1040-ES 2017**  
**Estimated Income Tax 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 \_\_\_\_\_

**Calendar-Year Taxpayers**

Your estimated tax payments are due on

- April 18, 2017
- September 15, 2017
- June 15, 2017
- January 16, 2018

Your first name and initial \_\_\_\_\_ Spouse's first name and initial \_\_\_\_\_ Your last name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Your daytime phone number ( ) \_\_\_\_\_

➔ \$ \_\_\_\_\_

Amount of payment (Whole dollars only)

Make check payable and mail this voucher to:  
**ILLINOIS DEPARTMENT OF REVENUE**  
**SPRINGFIELD IL 62736-0001**

