

**IL-1040-ES Estimated Income Tax Payments for Individuals 2022****Am I required to make estimated income tax payments?**

You must make estimated income tax payments if you reasonably expect your 2022 tax liability to exceed \$1,000 after subtracting your Illinois withholding, pass-through withholding, and tax credits for

- income tax paid to other states,
- Illinois Property Tax paid,
- education expenses,
- the Earned Income Credit,
- pass-through entity tax 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, 2022. 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, 2022; June 15, 2022; September 15, 2022; and January 17, 2023.

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
- 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.

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,
- 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.

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 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:
 - **Official Payments Corporation** at 1 833 747-1434.
 - **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.

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, 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 the voucher associated with your return type to make any voluntary prepayments of tax.

