We encourage you to pay electronically using MyTax Illinois. If you make your payment electronically do not file this form.

If you do not elect to pay electronically, pay the amount you owe on your Form MC-1, Medical Cannabis Cultivation Privilege Tax Return, using the MC-1-V at the bottom of this page.

Complete the MC-1-V below, and send it, along with your payment, to the address on the voucher.

---

Illinois Department of Revenue

MC-1-V
Payment Voucher for Medical Cannabis Cultivation Privilege Tax

Account ID: __ __ __ __ __ __ 

License no.: MC - __ __ __ __ 

Business name ____________________________________________

Street address ____________________________________________

City, State, ZIP ____________________________________________

Payment amount $ __________. 00

Reporting Period: __ __ / __ __ __ __

Mail this form and your payment to:

SPRINGFIELD CASHIERING OPERATIONS
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19018
SPRINGFIELD IL 62794-9018
We encourage you to pay electronically using MyTax Illinois. If you make your payment electronically do not file this form.

If you do not elect to pay electronically, pay the amount you owe on your Form MC-1-X, Amended Medical Cannabis Cultivation Privilege Tax Return, using the MC-1-X-V at the bottom of this page.

Complete the MC-1-X-V below, and send it, along with your payment, to the address on the voucher.

---

Illinois Department of Revenue
MC-1-X-V
Payment Voucher for Amended Medical Cannabis Cultivation Privilege Tax

Account ID: ____________

License no.: MC - ____________

Business name ________________________________

Street address ________________________________

City, State, ZIP ________________________________

Payment amount $___________.00

Mail this form and your payment to:

SPRINGFIELD CASHIERING OPERATIONS
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19018
SPRINGFIELD IL 62794-9018

---
MyTax Illinois Payment Voucher

If you are not mandated to pay electronically, you may pay by paper check. To do so, print this voucher and mail the top portion along with your check or money order to the address below.

IL Dept of Revenue
PO Box 19025
Springfield, IL 62794-9025

Do not send an original or copy of any return that you filed using MyTax Illinois.
Do not copy this voucher for repeated use. If you need to make more than one payment, use MyTax Illinois to create a new voucher for each payment.
Web Voucher

TAP TAXPAYER

Filing Period: 31-Dec-2013

Amount Due: $6,114.00
ST1
Create Date: 27-Aug-2014
Creator: batch

MyTax Illinois Payment Voucher

If you are not mandated to pay electronically, you may pay by paper check. To do so, print this voucher and mail the top portion along with your check or money order to the address below.

IL Dept of Revenue
PO Box 19025
Springfield, IL 62794-9025

Do not send an original or copy of any return that you filed using MyTax Illinois.
Do not copy this voucher for repeated use. If you need to make more than one payment, use MyTax Illinois to create a new voucher for each payment.
This form is for limited use only
Most withholding payments should be made electronically or with preprinted, personalized forms — not the form below.

For your payment to be applied quickly and accurately to your account, either
- electronically pay on our website at tax.illinois.gov, or
- order personalized, preprinted forms by calling us at the numbers listed below.

Who should use this payment coupon?
Use this payment coupon to pay the Illinois Income Tax you withheld if
- you are a NEW business and have not
  received your registration information from us yet; or
- you are an existing business and
  1) cannot electronically pay (see “May I pay electronically?”); or
  2) do not use a tax professional or tax prep software; or
  3) have ordered but not yet received personalized payment coupons from us.
Do not use this payment coupon on a regular basis.

Important: If you have been notified that you are required to make semi-weekly payments, you must make your payments electronically.

When are my payments due?
Most taxpayers who use payment coupons are considered monthly payers. Monthly payers must pay by the 15th day of each month for amounts withheld the preceding month. You may pay more frequently using one of our electronic methods or preprinted payment coupons. Do not use your return, Form IL-941, to pay more frequently.

If you exceed $12,000 in withholding during a quarter, you must begin using the semi-weekly payment schedule for the following quarter, the remainder of the year, and the subsequent year. In addition, you must make your payments electronically.

See Publication 131, Withholding Income Tax Payment and Filing Requirements, for more information. Do not make a payment if no Illinois income tax was withheld.

When is income tax considered withheld?
In Illinois, income tax is considered withheld on the date you pay your employees or others. This is important to determine when your payment is due. Do not estimate your withholding income tax. Pay the exact amount you actually withheld from your employees or others.

How much should I pay?
The amount you pay is dependent upon the amount you withhold from your payee (refer to IL-700-T) minus any credit amounts received from the Department of Commerce and Economic Opportunity (DCEO) or the Department of Revenue.

May I pay electronically?
Yes. We encourage you to pay electronically.

- MyTax Illinois on our website at tax.illinois.gov offers an easy, convenient, and fast way to submit payments at any time. You can schedule the dollar amount, debit date, and tax period. No software is required and it is available 24 hours a day, 7 days a week.
- TaxNet or Federal State Employment Tax (FSET) programs allow you to directly debit your bank account.
- Other electronic options (You must complete Form EFT-1, Authorization Agreement for Certain Electronic Payments.):
  - ACH credit — instructs your financial institution to transfer funds from your account to ours.
  - ACH debit telephone option — is your instruction to us to take the payment from your account.

Visit our website at tax.illinois.gov for more information regarding our electronic options, call 217 782-6257, or email us at rev.taxpay@illinois.gov.

What penalties may be assessed?
To avoid penalties, all tax withheld must be paid by each payment due date. We may ask you to provide payroll information. You will owe a late-payment penalty if you are required to make annual, monthly, or semi-weekly tax payments and do not pay the required amounts by the payment due dates. A bad check penalty of $25 will be assessed if you send a remittance that is not honored by your financial institution. This penalty will be assessed in addition to any other penalty. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

Where do I get help?
- Visit our website at tax.illinois.gov
- Call our Taxpayer Assistance Division at 1 800 732-8866 (or our TDD (telecommunications device for the deaf) at 1 800 544-5304)
- Write to ILLINOIS DEPARTMENT OF REVENUE
  PO BOX 19044
  SPRINGFIELD IL 62794-9044
- Write to ILLINOIS DEPARTMENT OF REVENUE
  PO BOX 19447
  SPRINGFIELD IL 62794-9447

Quarterly filers—Check the appropriate box to tell us when you withheld the withholding income tax you are paying. Check one box only. Annual filers—check box 4 only.

<table>
<thead>
<tr>
<th>Box</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jan</td>
</tr>
<tr>
<td>2</td>
<td>Feb</td>
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<tr>
<td>3</td>
<td>Mar</td>
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<td>Apr</td>
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<td>Sep</td>
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<td>10</td>
<td>Oct</td>
</tr>
<tr>
<td>11</td>
<td>Nov</td>
</tr>
<tr>
<td>12</td>
<td>Dec</td>
</tr>
</tbody>
</table>

Amount paid: $ ________________.

- Make check payable to “Illinois Department of Revenue” and write your FEIN and “IL-501” on the check.
- Mail to: ILLINOIS DEPARTMENT OF REVENUE
  PO BOX 19447
  SPRINGFIELD IL 62794-9447

Note: Do not mail Form IL-501 if you electronically pay or are reporting a zero amount.
Step 4: Complete the amended worksheet if a change occurs in your original estimated tax.

<table>
<thead>
<tr>
<th>Step</th>
<th>Instruction</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter the amount of Illinois net income expected in 2015.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Multiply Line 1 by 7.75% (.0775) and enter the result.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act surcharge expected in 2015. See the Form IL-1120, Step 8, Line 52 instructions for more information.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Add Lines 2 and 3 and enter the result.</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Enter the amount of Illinois tax credits expected in 2015.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Enter the amount of pass-through withholding payments expected to be made on your behalf in 2015 on any Schedule K-1-P or Schedule K-1-T you receive.</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Add Lines 5 and 6 and enter the result.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Subtract Line 7 from Line 4 and enter the result. This is the amount of unpaid estimated tax for 2015. If $400 or less, stop. You do not have to make estimated tax payments. If more than $400, continue to Line 9.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Divide Line 8 by 4.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Enter the amount of estimated tax payments made with 2015 Forms IL-1120-ES, including any prior year overpayments applied to tax year 2015.</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Multiply Line 9 by the number of previously due estimated payments.</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Subtract Line 10 from Line 11 and enter the result. This amount may be negative.</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Add Lines 9 and 12 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 13 is negative, continue to Line 14. Otherwise, stop here.</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>If Line 13 is negative, enter that amount as a positive number.</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Subtract Line 14 from Line 9 and enter the result. This is the amount due on the following due date.</td>
<td></td>
</tr>
</tbody>
</table>
STOP If no payment is due or you make your payment electronically, do not file this form.

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 tax.illinois.gov to electronically pay.

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.

To pay the amount you owe on your Form IL-1120, Corporation Income and Replacement Tax Return, by mail, complete the Form IL-1120-V, Payment Voucher for Corporation Income and Replacement Tax, at the bottom of this page and send it, along with your payment, to the address on the voucher.
What is the purpose of Form IL-505-B?
Form IL-505-B, Automatic Extension Payment, provides taxpayers who are unable to file their business income tax return by the due date a means of calculating and remitting their tentative tax liability on or before the original due date of the return (see “When should I file and pay?”).

Who must file Form IL-505-B?
You must file Form IL-505-B if all of the following apply to you:
- you are required to file Form IL-1120, IL-1065, IL-1120-ST, IL-1041, or IL-990-T, and
- you cannot file your annual tax return by the due date, and
- you complete the Tax Payment Worksheet on the back of this page and determine that you will owe a tentative tax.

If Line 10 of the worksheet shows you owe tentative tax, pay the full amount due either by filing and paying with this form or by making your payment electronically. 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-B if:
- after completing the Tax Payment Worksheet, you find that you do not owe additional tax, or
- you make your extension payment electronically.

Unitary group: If you are a member of a unitary business group that is filing a combined return, your designated agent must complete one Form IL-505-B for the entire group as though it is one taxpayer.

Federal consolidated group: If you are a member of a federal consolidated group, you must file a separate Form IL-505-B for each member that is required to file an Illinois tax return. We will not grant “blanket” or consolidated extensions.

Note: Please be aware that if an unpaid liability is disclosed when you file your return, you may owe penalty and interest charges in addition to the tax. See “What are the penalties and interest?”

What are the extensions?
Automatic Illinois extension — We grant you an automatic six-month (seven-month for corporations) extension to file your annual return whether or not you request the automatic extension. You are not required to file Form IL-505-B to obtain this extension if no tentative tax is due.

Additional federal extension beyond six months — We will grant you an additional extension to file of more than six months (seven months for corporations) if the Internal Revenue Service (IRS) grants you an additional extension.

If you do not owe any tentative tax, you are not required to file Form IL-505-B. However, you must attach a copy of the approved federal extension to your annual return when you file it.

When should I file and pay?
You must file your completed Form IL-505-B and pay any tentative tax amount you owe by the original due date of your tax return or as soon as you realize you owe tentative tax. This includes annual and short-year returns. The due date depends on the type of tax return that you file. Refer to the following list of return due dates.

All dates refer to the months following the close of the taxable year.

For Due date
- corporations, subchapter S corporations the 15th day of the 3rd month
- partnerships, fiduciaries, exempt organizations (employee trusts only) the 15th day of the 4th month
- exempt organizations (all others) the 15th day of the 5th month
- cooperatives the 15th day of the 9th month

Note: If you file federal Form 1120, U.S. Corporation Income Tax Return, and the original due date is later than the 15th day of the 3rd month, your Form IL-1120 and your payment will be due at the same time as your federal Form 1120.

Make your check or money order payable to “Illinois Department of Revenue.” Be sure to write your FEIN, tax year, and “IL-505-B” on your payment. Mail your Form IL-505-B, with your payment, to

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19045
SPRINGFIELD IL 62794-9045

Special Note: You may be required to make your payments electronically. For more information, see Informational Bulletin FY 2011-01.

What are the penalties and interest?
Penalties — You will owe
- a late-filing penalty if you do not file a processable return by the extended due date;
- a late-payment penalty if you do not pay the tax you owe by the original due date of the return;
- a bad check penalty if your remittance is not honored by your financial institution.

Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax.
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 tax.illinois.gov to electronically pay.

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.

To pay the amount you owe on your Form IL-1065, Partnership Replacement Tax Return, by mail, complete the Form IL-1065-V, Payment Voucher for Partnership Replacement Tax, at the bottom of this page and send it, along with your payment, to the address on the voucher.

---

Illinois Department of Revenue
2014 IL-1065-V
Payment Voucher for Partnership Replacement Tax

Mail to: Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053

STOP If no payment is due or you make your payment electronically, do not file this form.

FEIN: ____________________________ SEQ: 000

Name: ____________________________________________________________________

C/O: ____________________________________________________________________

Mailing address: ____________________________________________________________________

City: ____________________________ State: _______ ZIP: __________

Preparer's phone number: ____________________________

Tax year ending

Month: _______ Year: _______

$ _______ 00

Amount of payment (Whole dollars only) WRITE YOUR FEIN ON YOUR CHECK

Return this voucher with check or money order payable to “Illinois Department of Revenue.”
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 tax.illinois.gov to electronically pay.

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.

To pay the amount you owe on your Form IL-1120-ST, Small Business Corporation Replacement Tax Return, by mail, complete the Form IL-1120-ST-V, Payment Voucher for Small Business Corporation Replacement Tax, at the bottom of this page and send it, along with your payment, to the address on the voucher.

---

To pay electronically, visit tax.illinois.gov.

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.

You must use one of our electronic payment options if the department has notified you that you are required to make payments electronically.

---

To pay the amount you owe on your Form IL-1120-ST, Small Business Corporation Replacement Tax Return, by mail, complete the Form IL-1120-ST-V, Payment Voucher for Small Business Corporation Replacement Tax, at the bottom of this page and send it, along with your payment, to the address on the voucher.

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Return this voucher with check or money order payable to "Illinois Department of Revenue."
If no payment is due or you make your payment electronically, do not file this form.

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 tax.illinois.gov to electronically pay.

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.

To pay the amount you owe on your Form IL-1041, Fiduciary Income and Replacement Tax Return, by mail, complete the Form IL-1041-V, Payment Voucher for Fiduciary Income and Replacement Tax, at the bottom of this page and send it, along with your payment, to the address on the voucher.

STOP If no payment is due or you make your payment electronically, do not file this form.

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STOP If no payment is due or you make your payment electronically, do not file this form.
Reminders to avoid processing delays:

- If you pay electronically, do not send in Form IL-516-I.
- Ensure the amount written on Step 7, Line 1, is the amount you are paying with Form IL-516-I.
- If you wrote "0" on Step 7, Line 1, do not submit Form IL-516-I.
- Enter your federal employer identification number (FEIN) and tax year ending on your voucher.
- Enter your name and address on your voucher.
- Detach the voucher and enclose a check or money order for the amount you are paying.
- Write your FEIN, tax year, and "Form IL-516-I" on your payment.
- Mail your completed voucher and payment to the address shown on the voucher.
Reminders to avoid processing delays:

- If you pay electronically, do not send in Form IL-516-B.
- Ensure the amount written on Step 7, Line 6, is the amount you are paying with Form IL-516-B.
  \[\text{Note}\] If you wrote “0” on Step 7, Line 6, do not submit Form IL-516-B.
- Enter your federal employer identification number (FEIN) and tax year ending on your voucher.
- Enter your name and address on your voucher.
- Detach the voucher and enclose a check or money order for the amount you are paying.
- Write your FEIN, tax year, and “Form IL-516-B” on your payment.
- Mail your completed voucher and payment to the address shown on the voucher.

Form IL-516-B (R-12/14)  Page 7 of 7

Pass-through Prepayment Voucher
(for withholding from corporations, partnerships, and trusts)

FEIN: 
Name: 
C/O: 
Mailing address: 
City: State: ZIP: 

Tax year ending Month Year

$ Amount of payment (Whole dollars only)

Return this voucher with check or money order payable to “Illinois Department of Revenue.”
Am I required to make estimated income tax payments?

You must make estimated income tax payments if you reasonably expect your 2015 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 15, 2015. 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 15, 2015; June 15, 2015; September 15, 2015; and January 15, 2016.

**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 assistance,

- visit our website at tax.illinois.gov;
- call our Taxpayer Assistance Division at 1 800 732-8966, 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.

---

**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 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.

**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 Form IL-516-I or IL-516-B to make any voluntary prepayments of tax.
Estimated Tax Worksheet

1. Enter the Illinois base income you expect to receive in 2015. (See Form IL-1040.)
2. Figure your expected exemption allowance. (See Form IL-1040.)
   a. Enter the total number of exemptions you expect to claim on your 2015 Illinois Income Tax return. _____ Multiply this number by $2,150. 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 2015. 3 ________
4. Multiply Line 3 by 3.75% (.0375). 4 ________
5. Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act Surcharge expected in 2015. 5 ________
6. Add Lines 4 and 5. 6 ________
7. Enter the amount of Illinois Income Tax you expect to be withheld from your wages or other income during 2015 and any pass-through withholding payments you expect to be paid on your behalf for 2015. 7 ________
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 2015 return. 8 ________
9. Add Lines 7 and 8. This is the total of your withholding, pass-through payments, and credits. 9 ________
10. Subtract Line 9 from Line 6. This is your estimated tax for 2015. If $500 or less, stop. 10 ________

Note: If your income changes during the year, complete the Amended Estimated Tax Worksheet. 11

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 2015 Forms IL-1040-ES, including any prior year overpayment applied to tax year 2015 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 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. 8 ________

Record of Estimated Tax Payments

<table>
<thead>
<tr>
<th>Voucher Amount</th>
<th>Voucher Date</th>
<th>Check or money order number</th>
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<td>Total</td>
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</tbody>
</table>

Illinois Department of Revenue
IL-1040-ES 2015
Estimated Income Tax Payment for Individuals

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 and initial  Spouse’s first name and initial  Your last name

Street address

City  State  ZIP

Your daytime phone number

Your estimated tax payments are due on
• April 15, 2015  • September 15, 2015
• June 15, 2015  • January 15, 2016

Amount of payment (Whole dollars only)

Make check payable and mail this voucher to:
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62736-0001
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?" on the back of this form.

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 2014 Form IL-1040, Line 27.
What if I need additional forms or assistance?
- visit our website at [tax.illinois.gov](http://tax.illinois.gov).
- call our 24-hour Forms Order Line at 1 800 356-6302.
- call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336 between 8 a.m. and 5 p.m., or
call our TDD (telecommunications device for the deaf) at 1 800 544-5304.

What if I want to pay electronically?
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).

**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 15 to determine the income tax you expect to owe and Lines 22, 23, and 24 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 payments**
Enter the amount of Illinois Income Tax withheld from your wages for the tax year and pass-through withholding payments made on your behalf.

**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 2014 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,
- education expenses,
- earned income, 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, and Schedule 1299-C.

**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**

<table>
<thead>
<tr>
<th>Line</th>
<th>Instruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter the total income and other taxes you expect to owe and report on Form IL-1040.</td>
</tr>
<tr>
<td>2</td>
<td>Enter your Illinois Income Tax withheld and pass-through withholding payments.</td>
</tr>
<tr>
<td>3</td>
<td>Enter your Illinois estimated payments and any overpayment credited to 2014.</td>
</tr>
<tr>
<td>4</td>
<td>Enter any tax payment made with a previous Form IL-505-I.</td>
</tr>
<tr>
<td>5</td>
<td>Enter the estimated allowable credits for income tax paid to other states, Illinois Property Tax paid, education expenses, earned income, and credits from Schedule 1299-C.</td>
</tr>
<tr>
<td>6</td>
<td>Total tax payments and credits. Add Lines 2 through 5.</td>
</tr>
<tr>
<td>7</td>
<td>Tentative tax due – Subtract Line 6 from Line 1. Round to whole dollars and enter here and on Form IL-505-I.</td>
</tr>
</tbody>
</table>

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

---

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.
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 tax.illinois.gov to electronically pay.

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

Illinois Department of Revenue
2014 IL-1040-V
Payment Voucher for Individual Income Tax

Your payment is due April 15, 2015.

$ \underline{100.00}

Make your check payable to and mail to
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001

Write your Social Security number(s) on your check.

Your Social Security number
Spouse’s Social Security number

Your first name and initial Spouse’s first name and initial Your last name

Street address

City State ZIP