



2008 IL-2210 Computation of Penalties for Individuals

Attach to your Form IL-1040

Read this information first - For original returns only. Do not use this form if you are filing Form IL-1040-X, Amended Individual Income Tax Return, after the extended due date of the return.

We encourage you to let us figure your penalties and send you a bill instead of completing and filing this form yourself.

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, write that number here. _____

Step 2: Figure your required installments

	A This year	B Last year		
1 Write the amount of your total income tax from each tax return. See instructions.	1 _____	_____		
2 Write the amount of credits from each tax return. See instructions.	2 _____	_____		
3 Subtract Line 2 from Line 1.	3 _____	_____		
4 Write the total amount of this year's Illinois withholding from your W-2 forms and any pass-through entity payments made on your behalf.	4 _____	_____		
5 Subtract Line 4 from Line 3.	5 _____	_____		
6 Multiply Column A, Line 3, by 90% (.9).	6 _____	_____		
7 If Line 5 is \$500 or less, write "0," and go to Step 3. Otherwise, write the lesser of Column A, Line 6, or Column B, Line 3.	7 _____	_____		
8 Divide the amount written 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 April 15, 2008	Quarter 2 June 16, 2008	Quarter 3 September 15, 2008	Quarter 4 January 15, 2009
9 Write the required installment. See instructions.	_____	_____	_____	_____
10 Write any credit carried forward from the prior year and the amount withheld. See instructions.	_____	_____	_____	_____
11 Subtract Line 10 from Line 9. If the amount is negative, use brackets.	_____	_____	_____	_____
12 If the amount on Line 13 of the previous quarter is negative, write that amount as a positive here. Otherwise, write "0."	_____	_____	_____	_____
	Skip this line for Quarter 1.	_____	_____	_____
13 Subtract Line 12 from Line 11. If the amount is negative, use bracket	_____	_____	_____	_____

Step 3: Figure your unpaid tax

14 Write the amount from Column A, Line 3.	14 _____
15 Add your credit carried forward from the prior year, your total estimated payments made this year, your withholding as shown on your W-2 forms, and the pass-through entity payments made on your behalf. Compare that total to either the amount written on Line 7, or, if you annualized , the total of Line 9 Quarters 1 through 4, and write the greater amount here.	15 _____
16 Write other payments made on or before April 15, 2009.	
a Write the amount and the date of your Form IL-505-I.	16a _____ Date: ___/___/_____
b Write the amount and the date of any other payment.	16b _____ Date: ___/___/_____
Add Lines 16a and 16b. Write the amount here.	16 _____
17 Add Lines 15 and 16. Write the total amount here.	17 _____
18 Subtract Line 17 from Line 14. If the amount is	
● positive , write that amount here. Continue to Step 4, and write this amount in Penalty Worksheet 1, Line 20, Column C.	
● zero or negative , write that amount here, if negative use brackets. Continue to Step 4, skip Penalty Worksheet 1, and go to Penalty Worksheet 2. You may apply this amount to any underpayment when figuring your Penalty Worksheet 2. See instructions.	18 _____

Step 4: Figure your late-payment penalty

Use Penalty Worksheet 1 to figure your late-payment penalty for unpaid tax.

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

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

Penalty rates

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



Penalty Worksheet 1 – Late-payment penalty for unpaid tax

19 Write the amount and the date of any payment you made **on or after** April 16, 2009. See instructions.

	Amount	Date paid
a	_____	__/__/____
b	_____	__/__/____

20 Write the amount from Line 18 on the first line of Column C below.

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
Return April 15, 2009	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____

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

Write the total amount here and on Line 28.

21 _____

Note You may apply any remaining overpayment in Column E above to any underpayment when figuring the Penalty Worksheet 2.



Penalty Worksheet 2 – 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.

22 Write the amount and the date of each estimated income tax payment you made. See instructions.

Estimated Income Tax Payments					
Amount	Date paid	Amount	Date paid	Amount	Date paid
a _____	__/__/____	c _____	__/__/____	e _____	__/__/____
b _____	__/__/____	d _____	__/__/____	f _____	__/__/____

23 Write the unpaid amounts from Line 13, Quarters 1 through 4, on the first line of the appropriate quarters in Column C below.

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 April 15, 2008	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
Qtr 2 June 16, 2008	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
Qtr 3 Sept. 15, 2008	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
Qtr 4 Jan. 15, 2009	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____
	_____	_____	_____	_____	__/__/____	_____	_____	_____

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

Write the total amount here and on your Form IL-1040, Line 29.

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 October 15, 2009; and
- your tax was not paid by April 15, 2009.

Figure your late-filing penalty.

- 25 Write the amount from Form IL-1040, Line 16, minus any timely payments and credits. 25 _____
- 26 Multiply the amount on Line 25 by 2% (.02). 26 _____
- 27 Write the lesser of Line 26 or \$250. This is your **late-filing penalty**. 27 _____

Figure the amount you owe.

- 28 Write any **late-payment penalty for unpaid tax** from Line 21. 28 _____
- 29 Write any **late-filing penalty** from Line 27. 29 _____
- 30 If you have an overpayment on Form IL-1040, Line 32, write that amount as a <negative number>. 30 _____
 If you have an amount due on Form IL-1040, Line 36, write that amount as a positive number.
- 31 Add Lines 28 through 30. 31 _____
 If the result is a negative number, this is the amount you are overpaid (before any amount applied to next year's estimated tax).
 If the result is a positive number, this is the amount you owe. See Form IL-1040 instructions for your payment options.

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

Complete this worksheet **only** if your income was not received evenly throughout the year and you choose to annualize your income. **Complete Lines 32 through 48 of one column before going to the next, beginning with Column A.**

	A January 1, 2008 to March 31, 2008	B January 1, 2008 to May 31, 2008	C January 1, 2008 to August 31, 2008	D January 1, 2008 to December 31, 2008
32 Write your Illinois base income for each period. See instructions.	32 _____	_____	_____	_____
33 Annualization factors.	33 <u>4</u>	<u>2.4</u>	<u>1.5</u>	<u>1</u>
34 Multiply Line 32 by Line 33. This is your annualized income.	34 _____	_____	_____	_____
35 Exemptions. See instructions.	35 _____	_____	_____	_____
36 Subtract Line 35 from Line 34. This is your Illinois net income.	36 _____	_____	_____	_____
37 Multiply Line 36 by 3% (.03).	37 _____	_____	_____	_____
38 For each period, write the amount you wrote on Line 2, Column A.	38 _____	_____	_____	_____
39 Subtract Line 38 from Line 37.	39 _____	_____	_____	_____
40 Applicable percentage.	40 <u>22.5% (.225)</u>	<u>45% (.450)</u>	<u>67.5% (.675)</u>	<u>90% (.900)</u>
41 Multiply Line 39 by Line 40. This is your annualized installment.	41 _____	_____	_____	_____
42 Add the amounts on Line 48 of each of the preceding columns and write the total here.	42 <u>Skip this line for Column A.</u>	_____	_____	_____
43 Subtract Line 42 from Line 41. If less than zero, write "0."	43 _____	_____	_____	_____
44 Write the amount from Line 8 in each column.	44 _____	_____	_____	_____
45 Write the amount from Line 47 of the preceding column.	45 <u>Skip this line for Column A.</u>	_____	_____	_____
46 Add Lines 44 and 45.	46 _____	_____	_____	_____
47 If Line 46 is greater than Line 43, subtract Line 43 from Line 46. Otherwise, write "0."	47 _____	_____	_____	<u>Skip this line for Column D.</u>
48 Write the lesser of Line 43 or Line 46 here and on Line 9. This is your required installment.	48 _____	_____	_____	_____