

What is the purpose of Form IL-1000-P?

Form IL-1000-P, Prepayment Voucher for Pass-through Entity Payments, is used by partnerships, S corporations, trusts, and estates (pass-through entities) that wish to make the required pass-through entity payments on behalf of their nonresident partners, shareholders, and beneficiaries (owners) throughout the tax year, rather than making a lump sum payment on Form IL-1000, Pass-through Entity Payment Income Tax Return, at the end of the tax year.

Do I have to use Form IL-1000-P?

Even though you may be required to file Form IL-1000 and make an annual pass-through entity payment, pass-through entities are not required to make quarterly or estimated payments throughout the year. However, if you do wish to make the payments on a more frequent basis you should use Form IL-1000-P to do so.

Can I use Form IL-1120-ES or IL-1023-CES to make prepayments?

No. Forms IL-1120-ES and IL-1023-CES are used to make estimated payments for corporations and composite returns, respectively. The laws regarding pass-through entity payments do not require estimated payments to be made. Prepayments for pass-through entities are voluntary. Using Forms IL-1120-ES or IL-1023-CES to make pass-through entity prepayments may result in your funds being misapplied to other tax types, and result in processing delays when you file your Form IL-1000 and your annual Illinois income tax return (i.e., Form IL-1065, IL-1120-ST, or Form IL-1041).

Can I make IL-1000-P payments electronically?

No. At this time Illinois does not have the option of electronically making IL-1000-P payments via any of our electronic services.

Can I reduce penalties and interest making prepayments?

Any payment submitted to the department on Form IL-1000-P prior to the due date of Form IL-1000 and the required annual payment is considered timely. All timely payments are taken into consideration prior to calculating late payment penalties and interest.

IL-1000-P (N-12/09)

When should I file and pay?

Since there are no requirements to make prepayments for pass-through entity payments, there are no due dates for Form IL-1000-P and corresponding payments. However, you are required to file Form IL-1000 and pay any pass-through entity payment by the original due date of your annual tax return, without regard to any extensions allowed. The due date depends on the type of tax return you file and when your tax year ends.

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

For	Due date
• subchapter S corporations	the 15th day of the 3rd month
• partnerships and fiduciaries	the 15th day of the 4th month

Make your check or money order payable to "Illinois Department of Revenue." Be sure to write your **FEIN, tax year, and "IL-1000-P"** on your payment. Mail your Form IL-1000-P, with your payment, to

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19017
SPRINGFIELD IL 62794-9017

What if I need additional forms or assistance?

If you need additional forms,

- visit our web site at **tax.illinois.gov**;
- call our 24-hour Forms Order Line at **1 800 356-6302**; or
- write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

If you need additional assistance,

- visit our web site at **tax.illinois.gov**;
 - call our Taxpayer Assistance Division, at **1 800 732-8866, or 217 782-3336**;
 - call our TDD (telecommunications device for the deaf) at **1 800 544-5304**; or
 - write to us at P.O. Box 19044, Springfield, Illinois 62794-9044.
- Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

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

_____ **5 5 5** _____
 Federal employer identification number

 Name of organization

 Street address

 City State ZIP

(_____) _____
 Daytime phone number

Tax year ending _____
 _____/_____
 Month Year

Write the amount of your payment here. _____
 Tentative tax due

Make your check or money order payable to and mail this voucher to: **ILLINOIS DEPARTMENT OF REVENUE**
PO BOX 19017
SPRINGFIELD IL 62794-9017

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-4607