



Who must make composite estimated payments?

A partnership or subchapter S corporation, acting as the authorized agent, is not required to make estimated payments for its partners or shareholders. However, it may do so by filing Form IL-1023-CES on behalf of partners or shareholders. **Do not** use Form IL-1000-P, Prepayment Voucher for Pass-through Entities, Form IL-1040-ES, Estimated Income Tax Payments for Individuals, or Form IL-1120-ES, Estimated Income and Replacement Tax Payments for Corporations, to make these payments.

You should complete the worksheet in Step 1 to figure your estimated tax for 2011 and determine the amount of each estimated tax payment.

When should I file and pay?

Your payment due dates are determined by the authorized agent's tax year. If you, as the authorized agent, file on a calendar year basis, your estimated payments are due by April 15, June 15, September 15, and January 15 of the subsequent year.

If you, as the authorized agent, file on a fiscal year basis, the estimated payment due dates are the 15th day of the 4th month, 6th month, and 9th month of the fiscal year, and the 1st month of the subsequent year.

Attach each payment to the voucher, Form IL-1023-CES. **Do not** send estimated tax payments with your Form IL-1023-C, Composite Income and Replacement Tax Return.

Make your check or money order payable to "Illinois Department of Revenue."

Note You, as authorized agent, are responsible for submitting composite forms and payments on behalf of your partners or shareholders.

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

Do not file Form IL-1023-CES if you make your estimated payment by Electronic Funds Transfer.

When should I reconcile any payments made?

If you expect any tax due, you must reconcile annually by filing Form IL-1023-C on or before the 15th day of the 4th month, following the close of your tax year and pay any remaining tax due. To compute the remaining tax due, subtract any payments previously made from the total tax due. If you made any estimated payments, you must file Form IL-1023-C in order to receive a refund or credit of any overpayment. You **may not** apply this overpayment or any Form IL-1023-C payments to your own liability or to an individual return of any of your partners or shareholders.

If you are unable to file Form IL-1023-C by the original due date, you must use Form IL-505-B, Automatic Extension Payment, to pay any remaining tax due to avoid the assessment of penalties and interest. For more information, see Form IL-2220, Computation of Penalties for Businesses.

Where should I file?

Mail your vouchers, with your payment, to
**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19009
SPRINGFIELD IL 62794-9009**

Do not send payments to commercial bank depositories as designated by the Internal Revenue Service (IRS).

What if I 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**; or
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

What if I 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**.



Step 1: Complete the composite estimated tax worksheet.

- 1 Write the amount of composite income expected in 2011. (See Form IL-1023-C instructions.) 1 _____
- 2 Total estimated income tax. Multiply Line 1 by 5% (.05). 2 _____

Complete Lines 3 and 4 only if you wish to estimate replacement tax due for any trust members.

Otherwise, go to Line 5.

- 3 Write the amount of estimated composite income included in Line 1 that is subject to replacement tax. 3 _____
- 4 Total estimated replacement tax. Multiply Line 3 by 1.5% (.015). 4 _____
- 5 Add Lines 2 and 4. 5 _____
- 6 Write the amount of Illinois tax credits and pass-through entity payments expected in 2011. 6 _____
- 7 Write the amount of any 2010 overpayment credited to 2011. 7 _____
- 8 Add Lines 6 and 7. 8 _____
- 9 Subtract Line 8 from Line 5. 9 _____
- 10 Divide the amount on Line 9 by 4. This is the amount of each of your estimated payments. 10 _____

Step 2: Complete the estimated tax voucher.

- 1 Complete the voucher. Fiscal year filers see "When should I file and pay?"
- 2 Write the federal employer identification number (FEIN) of the partnership or S corporation and the tax year ending.
- 3 Write the name and address of the partnership or S corporation.
- 4 Write the amount you are paying from Step 1, Line 10.
- 5 Detach the voucher and enclose a check or money order for the amount you are paying. Mail your completed voucher and payment to the address shown on the voucher. Write your FEIN, tax year, and "IL-1023-CES" on your payment. Complete Step 3 below.

Step 3: Record your estimated tax payments.

Voucher amount	Voucher date	Check or money order number
	/ /	
	/ /	
	/ /	
	/ /	
Total		



**Illinois Department of Revenue
IL-1023-CES**

**Composite Estimated Tax Payment
for Partners and Shareholders**

Official use only

Mail to Illinois Department of Revenue,
P.O. Box 19009, Springfield, IL 62794-9009.

Estimated tax payment due date
• 15th day of the 4th month

FEIN: _____ - _____ **SEQ 666**

Entity Name: _____

C/O: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Tax year ending _____
Month Year

\$ _____

Print your payment amount on this line.
Return this voucher with check or money order payable to "Illinois Department of Revenue."

Official use only





Illinois Department of Revenue
IL-1023-CES

**Composite Estimated Tax Payment
for Partners and Shareholders**

Official use only

Mail to Illinois Department of Revenue,
P.O. Box 19009, Springfield, IL 62794-9009.

Estimated tax payment due date
• 15th day of the 6th month

FEIN: _____ - _____ **SEQ 6 6 6**
Entity Name: _____
C/O: _____
Mailing address: _____
City: _____ State: _____ ZIP: _____

Tax year ending _____
Month Year

\$ _____
Print your payment amount on this line.
Return this voucher with check or money order payable to "Illinois Department of Revenue."

Official use only

IL-1023-CES (R-12/10)



Illinois Department of Revenue
IL-1023-CES

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Official use only

Mail to Illinois Department of Revenue,
P.O. Box 19009, Springfield, IL 62794-9009.

Estimated tax payment due date
• 15th day of the 9th month

FEIN: _____ - _____ **SEQ 6 6 6**
Entity Name: _____
C/O: _____
Mailing address: _____
City: _____ State: _____ ZIP: _____

Tax year ending _____
Month Year

\$ _____
Print your payment amount on this line.
Return this voucher with check or money order payable to "Illinois Department of Revenue."

Official use only

IL-1023-CES (R-12/10)



Illinois Department of Revenue
IL-1023-CES

**Composite Estimated Tax Payment
for Partners and Shareholders**

Official use only

Mail to Illinois Department of Revenue,
P.O. Box 19009, Springfield, IL 62794-9009.

Estimated tax payment due date
• 15th day of the 1st month of the following year

FEIN: _____ - _____ **SEQ 6 6 6**
Entity Name: _____
C/O: _____
Mailing address: _____
City: _____ State: _____ ZIP: _____

Tax year ending _____
Month Year

\$ _____
Print your payment amount on this line.
Return this voucher with check or money order payable to "Illinois Department of Revenue."

Official use only

IL-1023-CES (R-12/10)

