

**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 its partners or shareholders.

Complete the worksheet in Step 1 to figure your estimated tax for 2013 and determine the amount of each estimated tax payment.

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

**When are estimated payments due?**

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 Form IL-1023-CES voucher. **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."

**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 electronically.

**Can I use another voucher to make composite estimated payments?**

No. **Do not** use Form IL-1000-P, Prepayment Voucher for Pass-through Entity Payments, 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. Using a voucher other than Form IL-1023-CES to make composite estimated payments may result in your funds being

misapplied to other tax types, and result in processing delays when you file your Form IL-1023-C and your annual Illinois Income Tax return. (*i.e.*, Form IL-1065 or IL-1120-ST).

**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 mail my payments?**

Mail your payments, with your voucher, to  
**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19053**  
**SPRINGFIELD IL 62794-9053**

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

**What if I need additional assistance?**

- Visit our website at [tax.illinois.gov](http://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 website at [tax.illinois.gov](http://tax.illinois.gov); 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 2013. (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 2013. 6 \_\_\_\_\_
- 7 Write the amount of any 2012 overpayment credited to 2013. 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.** (Fiscal year filers see "When are estimated payments due?")

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

**Step 3: Record your estimated tax payments**

Voucher amount	Voucher date	Check or money order number
	/ /	
	/ /	
	/ /	
	/ /	
<b>Total</b>		

**Illinois Department of Revenue**  
**IL-1023-CES** (R-12/12) **Composite Estimated Tax Payment for Partners and Shareholders**

Official use only

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

**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** (R-12/12)

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

Official use only

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P.O. Box 19053, Springfield, IL 62794-9053.

**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

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**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  
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Official use only

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

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

Official use only

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

**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

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