



# 2012 IL-2210 Computation of Penalties for Individuals

Attach to your Form IL-1040

**Read this information first** - We encourage you to **let us figure your penalties** and send you a bill instead of completing this form yourself.

We will waive the late payment penalty for underpayment of estimated tax if you timely paid the lesser of 100 percent of the prior year's tax liability or 90 percent of the current year's tax liability. If you elect to complete Form IL-2210, this form reflects that waiver.

**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.

## 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
<b>1</b> Write the amount of your total income tax from each tax return. See instructions.	<b>1</b> _____	_____
<b>2</b> Write the amount of credits from each tax return. See instructions.	<b>2</b> _____	_____
<b>3</b> Subtract Line 2 from Line 1.	<b>3</b> _____	_____
<b>4a</b> Write the total amount of this year's Illinois withholding from your W-2 forms.	<b>4a</b> _____	_____
<b>4b</b> Write the total amount of any pass-through entity payments made on your behalf.	<b>4b</b> _____	_____
<b>4c</b> Add Lines 4a and 4b and write the result here.	<b>4c</b> _____	_____
<b>5</b> Subtract Line 4c from Line 3.	<b>5</b> _____	_____
<b>6</b> Multiply Column A, Line 3, by 90% (.9).	<b>6</b> _____	_____
<b>7</b> If <b>Line 5</b> is \$500 or less or if you are not required to make estimated tax payments, write "0," and go to Step 3. Otherwise, write the <b>lesser</b> of Column A, Line 6, or Column B, Line 3.	<b>7</b> _____	_____
<b>8</b> 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.)	<b>8</b> _____	_____

	Quarter 1 15th day of 4th month of tax year	Quarter 2 15th day of 6th month of tax year	Quarter 3 15th day of 9th month of tax year	Quarter 4 15th day of 1st mo. after end of tax year
<b>9a</b> Write the installment due date for each quarter. See instructions.	____/____/____	____/____/____	____/____/____	____/____/____
<b>9b</b> Write the required installment. See instructions.	_____	_____	_____	_____
<b>10a</b> Write any credit carried forward from the prior year.	_____	Skip this line for Quarter 2.	Skip this line for Quarter 3.	Skip this line for Quarter 4.
<b>10b</b> Write the amount of tax withheld.	_____	_____	_____	_____
<b>10c</b> Write the amount of pass-through payments.	_____	_____	_____	_____
<b>10d</b> Add Lines 10a through 10c in each column.	_____	_____	_____	_____
<b>11</b> Subtract Line 10d from Line 9b. If the amount is negative, use brackets.	_____	_____	_____	_____
<b>12</b> 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.	_____	_____	_____
<b>13</b> Subtract Line 12 from Line 11. If the amount is negative, use brackets.	_____	_____	_____	_____

Continue with Step 3 on Page 2 ➔



### Step 3: Figure your unpaid tax

- 14 Write the amount from Column A, Line 3.  14 \_\_\_\_\_
- 15 Write the amount of household employment tax from IL-1040, Line 22. 15 \_\_\_\_\_
- 16 Write the amount of use tax from IL-1040, Line 23. 16 \_\_\_\_\_
- 17 Add Lines 14 through 16. Write the total amount here. 17 \_\_\_\_\_
- 18 Write the total amount of all payments made on or before the original due date of your tax return. Include any credit carried forward from the prior year, your total estimated payments made this year, Form IL-505-I payments, the pass-through entity payments made on your behalf, and your withholding as shown on your W-2 forms. Compare that total to the total of Line 9b, Quarters 1 through 4, and write the **greater** amount here. 18 \_\_\_\_\_
- 19 Subtract Line 18 from Line 17. If the amount is
- **positive**, write that amount here. Write this amount in Penalty Worksheet 2, Line 23, Column C and continue to Step 4.
  - **zero or negative**, write that amount here and, if negative, use brackets. 19 \_\_\_\_\_

### Step 4: Figure your late-payment penalty

Use Penalty Worksheet 1 to figure your late-payment penalty for underpayment of estimated tax.  
Use Penalty Worksheet 2 to figure your late-payment penalty for unpaid tax.

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

- 20 Write the amount and the date of each payment you made. See instructions.

Amount	Date paid	Amount	Date paid	Amount	Date paid
a _____	___/___/___	e _____	___/___/___	i _____	___/___/___
b _____	___/___/___	f _____	___/___/___	j _____	___/___/___
c _____	___/___/___	g _____	___/___/___	k _____	___/___/___
d _____	___/___/___	h _____	___/___/___	l _____	___/___/___

#### Penalty rates

Number of days late	Penalty rate
1 - 30.....	.02
31 or more .....	.10

### Penalty Worksheet 1 – 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.

- 21 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	___/___/___	_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
Qtr 2	___/___/___	_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
Qtr 3	___/___/___	_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
Qtr 4	___/___/___	_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____
		_____	_____	_____	___/___/___	_____	_____	_____

- 22 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 32 (round to whole dollars). 22 \_\_\_\_\_

**Note** You may apply any remaining overpayment from Quarter 4, Column E above to any underpayment when figuring Penalty Worksheet 2, only if the payment date in Column F is after the original due date of the return.



# Penalty Worksheet 2 – Late-payment penalty for unpaid tax

23 Write any positive amount from Line 19 on the first line of Column C below.

A	B	C	D	E	F	G	H	I
Return	Due date	Unpaid amount	Payment applied	Balance due (Col. C - Col. D)	Payment date	Number of days late	Penalty rate (See above)	Penalty
	__/__/__	_____	_____	_____	__/__/__	_____	_____	_____
		_____	_____	_____	__/__/__	_____	_____	_____
		_____	_____	_____	__/__/__	_____	_____	_____
		_____	_____	_____	__/__/__	_____	_____	_____

24 Add Column I. This is your **late-payment penalty for unpaid tax**. Write the total amount here and on Line 33.

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 your extended due date, and
- your tax was not paid on or before your original due date.

### Figure your late-filing penalty.

- 25 Write the amount from Form IL-1040, Line 15. 25 \_\_\_\_\_
- 26 Write the amount of household employment tax from Form IL-1040, Line 22. 26 \_\_\_\_\_
- 27 Write the amount of use tax from Form IL-1040, Line 23. 27 \_\_\_\_\_
- 28 Add Lines 25 through 27. Write the total amount here. 28 \_\_\_\_\_
- 29 Write the total amount of credits and payments made on or before your original due date. 29 \_\_\_\_\_
- 30 Subtract Line 29 from Line 28. 30 \_\_\_\_\_
- 31 Multiply the amount on Line 30 by 2% (.02). 31 \_\_\_\_\_
- 32 Write the lesser of Line 31 or \$250. This is your **late-filing penalty**. 32 \_\_\_\_\_

### Figure the amount you owe.

- 33 Write any **late-payment penalty for unpaid tax** from Line 24. 33 \_\_\_\_\_
- 34 Write any **late-filing penalty** from Line 32. 34 \_\_\_\_\_
- 35 If you have an overpayment on Form IL-1040, Line 35, write that amount as a <negative number>. If you have an amount due on Form IL-1040, Line 39, write that amount as a positive number. 35 \_\_\_\_\_
- 36 Add Lines 33 through 35. 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, Line 39, instructions for your payment options. 36 \_\_\_\_\_

Continue to Step 6 on Page 4, if annualizing your income. ➔



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

Complete this worksheet **only** if your income was not received evenly throughout the year and you choose to annualize your income. **Complete Lines 37 through 53 of one column before going to the next, beginning with Column A.**

	A First 3 months	B First 5 months	C First 8 months	D All 12 months
<b>37</b> Write your Illinois <b>base</b> income for each period. See instructions. <b>37</b>	_____	_____	_____	_____
<b>38</b> Annualization factors. <b>38</b>	4	2.4	1.5	1
<b>39</b> Multiply Line 37 by Line 38. This is your annualized income. <b>39</b>	_____	_____	_____	_____
<b>40</b> Exemptions. See instructions. <b>40</b>	_____	_____	_____	_____
<b>41</b> Subtract Line 40 from Line 39. This is your Illinois net income. <b>41</b>	_____	_____	_____	_____
<b>42</b> Multiply Line 41 by 5% (.05). <b>42</b>	_____	_____	_____	_____
<b>43</b> For each period, write the amount you wrote on Step 2, Line 2, Column A. <b>43</b>	_____	_____	_____	_____
<b>44</b> Subtract Line 43 from Line 42. <b>44</b>	_____	_____	_____	_____
<b>45</b> Applicable percentage. <b>45</b>	22.5% (.225)	45% (.450)	67.5% (.675)	90% (.900)
<b>46</b> Multiply Line 44 by Line 45. This is your annualized installment. <b>46</b>	_____	_____	_____	_____
<b>47</b> Add the amounts on Line 53 of each of the preceding columns and write the total here. <b>47</b>	Skip this line for Column A.	_____	_____	_____
<b>48</b> Subtract Line 47 from Line 46. If less than zero, write "0." <b>48</b>	_____	_____	_____	_____
<b>49</b> Write the amount you would have entered in Step 2, Line 9b, if you were not annualizing. <b>49</b>	_____	_____	_____	_____
<b>50</b> Write the amount from Line 52 of the preceding column. <b>50</b>	Skip this line for Column A.	_____	_____	_____
<b>51</b> Add Lines 49 and 50. <b>51</b>	_____	_____	_____	_____
<b>52</b> If Line 51 is greater than Line 48, subtract Line 48 from Line 51. Otherwise, write "0." <b>52</b>	_____	_____	_____	Skip this line for Column D.
<b>53</b> Write the lesser of Line 48 or Line 51 here and on Step 2, Line 9b. This is your required installment. <b>53</b>	_____	_____	_____	_____

