Use your mouse or Tab key to move through the fields. Use your mouse or space bar to enable check boxes.

Illinois Department of Revenue

# 2008 IL-2210 Computation of Penalties for Individuals

Attach to your Form IL-1040

IL Attachment No. 19

**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 more | .10 |

### 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 Period | B Due date | C Unpaid amount | D Payment applied | E Balance due (Col. C - Col. D) | F Payment date | G Number of days late | H Penalty rate (See above) | I 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 Period | B Due date | C Unpaid amount | D Payment applied | E Balance due (Col. C - Col. D) | F Payment date | G Number of days late | H Penalty rate (See above) | I 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>.<br>If you have an amount due on Form IL-1040, Line 36, write that amount as a positive number. | **30** _____ |
| **31** | Add Lines 28 through 30.<br>If the result is a negative number, this is the amount you are overpaid (before any amount applied to next year's estimated tax).<br>If the result is a positive number, this is the amount you owe. See Form IL-1040 instructions for your payment options. | **31** _____ |

## 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<br>January 1, 2008<br>to March 31, 2008 | B<br>January 1, 2008<br>to May 31, 2008 | C<br>January 1, 2008<br>to August 31, 2008 | D<br>January 1, 2008<br>to December 31, 2008 |
|---|---|---|---|---|---|
| **32** Write your Illinois **base** income for each period. See instructions. | **32** | | | | |
| **33** Annualization factors. | **33** | 4 | 2.4 | 1.5 | 1 |
| **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** | 22.5% (.225) | 45% (.450) | 67.5% (.675) | 90%(.900) |
| **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** | Skip this line for Column A. | | | |
| **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** | Skip this line for Column A. | | | |
| **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** | | | | Skip this line for Column D. |
| **48** Write the lesser of Line 43 or Line 46 here and on Line 9. This is your required installment. | **48** | | | | |



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-492-0031



Reset Print