Penalty Worksheet 2. See instructions.

IL-2210 Computation of Penalties for Individuals Attach to your Form IL-1040

2006

IL Attachment No. 19

22

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.

	odd of completing and ming the form yeared	•••				
St	ep 1: Provide the following	information				
1	This form is for calendar year 2006 or for fis	scal year beginning	Year		_, and ending Month	_, Year
2	Write your name as it appears on your Forr	Month n IL-1040.	n Year	2 _	Month	Year
3	Write your Social Security number as it app	ears on this year's Form	ı IL-1040.	3 _		
4	If your prior year Form IL-1040 was filed us than the number shown on Line 3, write that		curity number	4 _		
St	ep 2: Figure your required	installments			A	В
					This year	Last year
6 7 8	Write the amount of your total income tax fr Write the amount of credits from each Form Subtract Line 6 from Line 5. Write the total amount of this year's Illinois	IL-1040. See instruction	ns.	6 – 7 – 8 –		
	Subtract Line 8 from Line 7.			9 _		
	Multiply Column A, Line 7, by 90% (.9). If Line 9 is \$500 or less, write " 0 ," and go to	Sten 3 Otherwise writ	e the	10 _		
• •	lesser of Column A, Line 10, or Column B,	-		11 _		
12	Divide the amount written on Line 11 by four installment. (If you use the annualized incorring the control of t	r. This is the amount of	-	12		
	mstaiment. (ii you use the annualized moor	Quarter 1 April 17, 2006	Quarter June 15, 20	2	Quarter 3 September 15, 2006	Quarter 4 January 16, 2007
13	Write the required installment.	April 17, 2000	04110 10, 20	,00	Coptombol 10, 2000	oundary 10, 2007
	See instructions.					
14	Write any credit carried forward from the prior year and the amount withheld.					
15	See instructions. Subtract Line 14 from Line 13. If the					
13	amount is negative, use brackets.					
16	If the amount on Line 17 of the					
	previous quarter is negative, write that amount as a positive here.					
	Otherwise, write "0."	Skip this line for Quarter 1.				
17	Subtract Line 16 from Line 15. If the					
	amount is negative, use brackets.					
St	ep 3: Figure your unpaid ta	ax				
	Write the amount from Column A, Line 7.					18
19	Add your credit carried forward from the pri	-			-	
	withholding as shown on your W-2 forms. C					19
20	annualized , the total of Line 13, Quarters 1 Write other payments made on or before A	_	greater amou	ni nere	; .	13
_0	a Write the amount and the date of your Fo			_ Da	te:	
	b Write the amount and the date of any oth	er payment. 20b		_ Da	te:	
	Add Lines 20a and 20b. Write the amount h					20
21	Add Lines 19 and 20. Write the total amour					21
22	Subtract Line 21 from Line 18. If the amount		nia amazıntın D	onelt.	Workshoot 1 Line 04 Ca	lumn C
	> positive, write that amount here. Contine zero or negative, write that amount here.					
	and go to Penalty Worksheet 2. You may					1,

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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
i Cilaity	lutes

1 - 30	Penalty rate
1 - 30	
31 or more	10

Penalty Worksheet 1 – Late-payment penalty for unpaid tax

Amount Date paid a	23 VVII				u made on or after /	April 17, 2007. See i	nstructions.		
24 Write the amount from Line 22 on the first line of Column C below. A B C Unpaid Payment Balance due Payment date Payment Number of Penalty rate (See above) Penalty Return April 16, 2007. 25 Add Column I. This is your late-payment penalty for unpaid tax. Write the total amount here and in Step 5, Line 32. 25		Amount		Date paid					
24 Write the amount from Line 22 on the first line of Column C below. A B C D E F G H I Due Unpaid Payment Balance due Payment date amount applied (Col. C - Col. D) Return April 16, 2007 25 Add Column I. This is your late-payment penalty for unpaid tax. Write the total amount here and in Step 5, Line 32. 25 Work with the total amount here and in Step 5, Line 32. Penalty Worksheet 2 — Late-payment penalty for underpayment when figuring the Penalty Worksheet 2. Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Estimated Income Tax Payments Amount Date paid Amount Date paid Amount Date paid Amount Date paid 4 Mount Date paid 4 Mount Date paid 4 Mount Date paid 6 F Column C Delow A B C D E F G H I Due Unpaid amounts from Step 2, Line 17, Quarters 1 through 4, on the first line of the appropriate quarters in Column C Delow A B C D E F G H I Period date amount applied (Col. C - Col. D) E F G G H I Period date amount applied (Col. C - Col. D) Payment Number of Penalty ate Penalty ate Penalty 17, 2006 Qtr 1 April 17, 2006 Qtr 2 June 15, 2006 28 Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax.									
A B C Due Unpaid Payment Balance due Payment date Payment Garle Return April 16, 2007 25 Add Column I. This is your late-payment penalty for unpaid tax. Write the total amount here and in Step 5, Line 32. Penalty Worksheet 2 — Late-payment penalty for underpayment when figuring the Penalty Worksheet 2. Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Very Payment of Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Very Payment of Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Very Payment of Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Very Payment of Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Very Payment of Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Very Payment of Penalty Worksheet 2 — Late-payment penalty for underpayment of estimated tax Very Payment of Penalty Worksheet 2 — Late-payment penalty for underpayment of tax payment penalty of the payment penalty pena									
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25 Add Column I. This is your late-payment penalty for unpaid tax. Write the total amount here and in Step 5, Line 32. 25 Penalty Worksheet 2 — Late-payment penalty for 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 17 by the payment due date for each quarter, do not complete this worksheet. 26 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	Period					•			Penalty
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Write the total amount here and in Step 5, Line 32. Now 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 Now penalty worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment when figuring the Penalty Worksheet 2. Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax Penalty Worksheet 2 - Late-payment penalty for underpayment of estimated tax	25 Add	- d Column I. This	is your late-p	avment penalty	for unpaid tax.				
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Rote If you paid the required amount from Line 17 by the payment due date for each quarter, do not complete this worksheet. 26 Write the amount and the date of each estimated income tax payment you made. See instructions. Estimated Income Tax Payments	Note	You may apply	any remaining	overpayment in	Column E above to a	any underpayment w	hen figuring the	e Penalty Work	sheet 2.
Rote If you paid the required amount from Line 17 by the payment due date for each quarter, do not complete this worksheet. 26 Write the amount and the date of each estimated income tax payment you made. See instructions. Estimated Income Tax Payments									
Mote If you paid the required amount from Line 17 by the payment due date for each quarter, do not complete this worksheet. 26 Write the amount and the date of each estimated income tax payment you made. See instructions. Estimated Income Tax Payments Amount Date paid		Penalty W	orkshee	et 2 – Late-ı	payment penal	ty for underpa	yment of e	stimated	tax
Estimated Income Tax Payments Amount Date paid Amount Date paid Amount Date paid a C	Note								
Amount Date paid Amount	V		-			-	-	iete tilis work	oneet.
Amount Date paid Amount Date paid Amount Date paid Amount Date paid a c	ZO VVII	ite the amount a	nd the date of		· ·	-	ructions.		
a c		Amount	Date		-		Amour	nt l	Date paid
b	•			-		-			•
27 Write the unpaid amounts from Step 2, Line 17, 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 Due Unpaid Payment Balance due Payment date Number of Penalty rate (See above) Penalty Qtr 1 April 17, 2006 Qtr 2 June 15, 2006 Qtr 3 Sept. 15, 2006 Qtr 4 Jan. 16, 2007 28 Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax.	_								
A B C Unpaid amount Period date Unpaid amount Applied (Col. C - Col. D) Qtr 1 April 17, 2006 Qtr 2 June 15, 2006 Qtr 3 Sept. 15, 2006 Qtr 4 Jan. 16, 2007 Qtr 4 Jan. 16, 2007 28 Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax.	27 Wri						ne appropriate d	uarters in Col	umn C below
Period Due Unpaid amount Payment applied (Col. C - Col. D) Payment date Number of days late (See above) Penalty Qtr 1 April 17, 2006 Qtr 2 June 15, 2006 Qtr 3 Sept. 15, 2006 Qtr 4 Jan. 16, 2007 28 Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax.									
Qtr 1 April 17, 2006						,		Penalty rate	
Qtr 2 June 15, 2006	Period	date	amount	applied	(Col. C - Col. D)	date	days late	(See above)	Penalty
Qtr 3 Sept. 15, 2006 Qtr 4 Jan. 16, 2007 28 Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax.	Qtr 1	April 17, 2006							
Qtr 3 Sept. 15, 2006		-		_					
Qtr 3 Sept. 15, 2006		-		_					
Qtr 4 Jan. 16, 2007	Qtr 2	June 15, 2006 _							
Qtr 4 Jan. 16, 2007		-		_					
Qtr 4 Jan. 16, 2007		-		_					
Qtr 4 Jan. 16, 2007	Otr 3	Sept. 15, 2006							
28 Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax.	u o	- -							
28 Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax.		_		_					
28 Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax.	01.4	1. 10.0007							
	Qtr 4	Jan. 16, 2007 _		_					
		_							
Write the total amount here and on your Form IL-1040, Line 27.	28 Add	d Column I, Quar	rters 1 through	n 4. This is your I	ate-payment penalt	y for underpaymer	nt of estimated	tax.	
	Wri	ite the total amo	unt here and o	on your Form IL-	1040, Line 27.			28	

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Step 5: Figure your late-filing penalty and the amount you owe

Note Figure your late-filing penalty only if

- you are filing your Form IL-1040 after October 15, 2007; and
- your tax was not paid by April 16, 2007.

Figure your late-filing penalty	Figure :	your	late-filing	penalty.
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25	write the amount from Form it-1040, Step 6, Line 15, minus any timely paying	nents and credits.	29
30	Multiply the amount on Line 29 by 2% (.02).		30
31	Write the lesser of Line 30 or \$250. This is your late-filing penalty.		31
Fia	ure the amount you owe.		
_	Write any late-payment penalty for unpaid tax from Step 4, Line 25.	32	

33 Write any late-filing penalty from Step 5, Line 31. **34** Write the **amount you owe** from your Form IL-1040, Step 11, Line 34.

35 Add Lines 32 through 34 and write the total here. This is your total tax and penalties.

Refer to Form IL-1040, Line 34 instructions for all your payment options.

35

Step 6: Complete the annualization worksheet for Step 2, Line 13

Complete this worksheet only if your income was not received evenly throughout the year and you choose to annualize your income. Complete Lines 36 through 52 of one column before going to the next, beginning with Column A.

			A	В	С	D
			January 1, 2006 to March 31, 2006	January 1, 2006 to May 31, 2006	January 1, 2006 to August 31, 2006	January 1, 2006 to December 31, 2006
36	Write your Illinois base income					
	for each period. See instructions	.36				
37	Annualization factors.	37	4	2.4	1.5	1
38	Multiply Line 36 by Line 37.					
	This is your annualized income.	38				
39	Exemptions. See instructions.	39				
40	Subtract Line 39 from Line 38.					
	This is your Illinois net income.	40				
41	Multiply Line 40 by 3% (.03).	41				
42	For each period, write the					
	amount you wrote in Step 2,					
	Column A, Line 6.	42				
43	Subtract Line 42 from Line 41.	43				
44	Applicable percentage.	44	22.5% (.225)	45% (.450)	67.5% (.675)	90%(.900)
45	Multiply Line 43 by Line 44.					
	This is your annualized					
	installment.	45				
46	Add the amounts on Line 52 of					
	each of the preceding columns					
	and write the total here.	46	Skip this line for Column A.			
47	Subtract Line 46 from Line 45.					
	If less than zero, write "0."	47				
48	Write the amount from Step 2,					
	Line 12, in each column.	48				
49	Write the amount from Line 51					
	of the preceding column.	49	Skip this line for Column A.			
50	Add Lines 48 and 49.	50				
51	If Line 50 is greater than					
	Line 47, subtract Line 47 from					
	Line 50. Otherwise, write "0."	51				Skip this line for Column D.
52	Write the lesser of Line 47 or					
	Line 50 here and on Step 2,					
	Line 13. This is your required					
	installment.	52				