| Vrite the amount of your total income tax Vrite the amount of credits from each tax Subtract Line 2 from Line 1. Vrite the total amount of this year's Illinois ny pass-through entity payments made of Subtract Line 4 from Line 3. Multiply Column A, Line 3, by 90% (.9). Line 5 is \$500 or less or if you are exem to Step 3. Otherwise, write the lesser of C Divide the amount written on Line 7 by founts and the stallment. (If you use the annualized income | return. See instructions. s withholding from your W- on your behalf. npt from estimated tax, wri Column A, Line 6, or Colun ur. This is the amount of ea | 2 forms and 2 forms and 4 5 6 te " 0 ," and go nn B, Line 3. 7 .ch required | | |
|---|---|--|------------------------|----------|
| | Quarter 1 | Quarter 2 | Quarter 3 | Qu |
| Vrite the required installment. See instructions. Vrite any credit carried forward from the rior year and the amount withheld. See instructions. Subtract Line 10 from Line 9. If the mount is negative, use brackets. the amount on Line 13 of the revious quarter is negative, write hat amount as a positive here. Otherwise, write "0." Subtract Line 12 from Line 11. If the mount is negative, use brackets. | April 15, 2009 | June 15, 2009 | September 15, 2009 | Janua |
| p 3: Figure your unpaid t Write the amount from Column A, Line 3. add your credit carried forward from the p withholding as shown on your W-2 forms, compare that total to either the amount w | rior year, your total estima and the pass-through enti | y payments made on | your behalf. | 14 |
| ine 9 Quarters 1 through 4, and write the | e greater amount here. | | | 15 |
| Vrite other payments made on or before Write the amount and the date of your F Write the amount and the date of any o | -orm IL-505-I. 16a _ | | te:// te:// | |
| dd Lines 16a and 16b. Write the amount | here. | | | 16 |
| dd Lines 15 and 16. Write the total amou | | | | 17 |
| ubtract Line 17 from Line 14. If the amou positive, write that amount here. Conti | | is amount in Penalty | Worksheet 1 Line 20 Co | olumn C |
| poortio, write that amount here. Outli | 1100 to 0top +, and write if | no amount in r onalty | , LING 20, OC | Junin O. |

Illinois Department of Revenue 2210 Computation of Penalties for Individuals IL Attachment No. 19

Attach to your Form IL-1040

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

Step 2: Figure your required installments

Your name as shown on Form IL-1040

Your Social Security number

Α

В

Note: If your prior year tax return was filed using a different Social Security number than the number above, write that number here.

| | | | | This year | Last year |
|----|--|-------------------------------------|----------------------------|---------------------------------|-------------------------------|
| | Write the amount of your total income tax | | | | |
| | Write the amount of credits from each tax | return. See instructions. | | | |
| | Subtract Line 2 from Line 1. | | | | |
| 4 | Write the total amount of this year's Illinois | ÷ - | | | |
| | any pass-through entity payments made o | n your behalf. | | | |
| | Subtract Line 4 from Line 3. | | 5 | | |
| | Multiply Column A, Line 3, by 90% (.9). | | 6 | ; | |
| 7 | If Line 5 is \$500 or less or if you are exem | • | | | |
| | to Step 3. Otherwise, write the lesser of C | | | | |
| 8 | Divide the amount written on Line 7 by fou | | - | | |
| | installment. (If you use the annualized inco | me installment method, se | ee instructions.) 8 | · | |
| | | Quarter 1 April 15, 2009 | Quarter 2 June 15, 2009 | Quarter 3 September 15, 2009 | Quarter 4 January 15, 2010 |
| 9 | Write the required installment. | | 04110 10, 2000 | | oundury 10, 2010 |
| • | 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 brackets. | | | | _ |
| _ | | | | | |
| St | ep 3: Figure your unpaid t | ax | | | |
| | Write the amount from Column A, Line 3. | | | | 14 |
| 15 | Add your credit carried forward from the pr | rior year, your total estima | ated payments mad | le this year, your | |
| | withholding as shown on your W-2 forms, a | and the pass-through ent | ity payments made | on your behalf. | |
| | Compare that total to either the amount w | ritten on Line 7, or, if you | u annualized, the te | otal of | |
| | Line 9 Quarters 1 through 4, and write the | | | | 15 |
| 16 | Write other payments made on or before | | | | |
| | a Write the amount and the date of your F | orm IL-505-I. 16a | | Date:// | - |
| | b Write the amount and the date of any ot | her payment. 16b | | Date:// | _ |

A 17 A

18 S

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.







Page 1 of 3

| ep 4: Figure your late-payment penalty Penalty Worksheet 1 to figure your late-payment penalty for unpaid tax. Penalty Worksheet 2 to figure your late-payment penalty for underpayment of estimated tax. <u>ote</u> You must follow the instructions in order to properly complete the penalty worksheets. | | | | | ×. | | | | |
|--|---|--|--|--|---|--|--|--|--|
| Penalty rate | | Number of days 1 - 30 | s late Penalty rate | | | | | | |
| Penalty W | /orksheet | t 1 – Late-p | ayment penal | ty for unpaid t | tax | | | | |
| 9 Write the amount a | nd the date of a | any payment you | | | | | | | |
| Amount | | Date paid | | | | | | | |
| a b | | / | | | | | | | |
| 0 Write the amount fi | om Line 18 on C | the first line of C D | olumn C below. E | F | G | н | 1 | | |
| Due | Unpaid | Payment | Balance due | Payment | Number of | Penalty rate (See above) | - | | |
| eriod date eturn April 15, 2010. | amount | applied | (Col. C - Col. D) | date | days late | (See above) | Penalty | | |
| - | | · | | // | | | | | |
| Add Column I. This | | | | // | | | | | |
| Write the total amo | unt here and or | n Line 28. | - | | | 21 | | | |
| lote You may apply | any remaining | overpayment in | Column E above to | any underpayment | when figuring th | ne Penalty Wor | rksheet 2. | | |
| | | | | | | | | | |
| Penalty V | required amou | nt from Line 13 k each estimated in | by the payment due ncome tax payment | you made. See inst | er, do not comp | | | | |
| Penalty W Note If you paid the Write the amount a Amount | required amound the date of e | nt from Line 13 k each estimated in Es paid | by the payment due ncome tax payment stimated Income Amount | date for each quarte you made. See inst Tax Payments Date paid | er, do not comp rructions. Amour | olete this works | sheet. Date paid | | |
| Penalty W <u>Note</u> If you paid the 2 Write the amount a | required amound the date of e | nt from Line 13 k each estimated in Es paid | by the payment due ncome tax payment stimated Income Amount | date for each quarte you made. See inst Tax Payments | er, do not comp rructions. Amour e | olete this works | sheet. Date paid | | |
| Penalty W Note If you paid the Write the amount a Amount a b Write the unpaid ar | required amount nd the date of e Date // nounts from Lir | nt from Line 13 k each estimated in Es paid c d ne 13, Quarters | by the payment due ncome tax payment stimated Income Amount 1 through 4, on the f | date for each quarte you made. See inst Tax Payments Date paid | er, do not comp tructions. Amour e f ppriate quarters | nt [/_ /_ /_ in Column C b | sheet. Date paid / / pelow. | | |
| Penalty W Note If you paid the Write the amount a Amount a b 3 Write the unpaid ar A B Due | required amound the date of e Date//// nounts from Lin C Unpaid | nt from Line 13 k each estimated in Es paid (C me 13, Quarters D Payment | by the payment due ncome tax payment stimated Income Amount 1 through 4, on the f Balance due | date for each quarte you made. See inst Tax Payments Date paid _// | er, do not comp rructions. Amour e f opriate quarters G Number of | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Amount a b Write the unpaid ar A B Due ariod date | required amount nd the date of e Date // nounts from Lin C Unpaid amount | nt from Line 13 k each estimated in Es paid C me 13, Quarters T D Payment applied | by the payment due ncome tax payment stimated Income Amount Amount 1 through 4, on the f E Balance due (Col. C - Col. D) | date for each quarte you made. See inst Tax Payments Date paid | er, do not comp tructions. Amour e f ppriate quarters G Number of days late | nt [/_ /_ in Column C b | sheet. Date paid / / pelow. | | |
| Penalty W Note If you paid the Write the amount a Amount a b 3 Write the unpaid ar A B Due eriod date | required amount nd the date of e Date // nounts from Lin C Unpaid amount | nt from Line 13 k each estimated in Es paid C me 13, Quarters T D Payment applied | by the payment due ncome tax payment stimated Income Amount Amount 1 through 4, on the f E Balance due (Col. C - Col. D) | date for each quarte you made. See inst Tax Payments Date paid _// | er, do not comp tructions. Amour e f ppriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Amount a b 3 Write the unpaid ar A B Due eriod date | required amount nd the date of e Date // nounts from Lin C Unpaid amount | nt from Line 13 k each estimated in Es paid C me 13, Quarters T D Payment applied | by the payment due ncome tax payment stimated Income Amount Amount 1 through 4, on the f E Balance due (Col. C - Col. D) | date for each quarter you made. See inst Tax Payments Date paid _// | er, do not comp rructions. Amour e f priate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Amount a b 3 Write the unpaid ar A B Due eriod date | required amount nd the date of e Date // nounts from Lin C Unpaid amount | nt from Line 13 k each estimated in Es paid C me 13, Quarters T D Payment applied | by the payment due ncome tax payment stimated Income Amount Amount 1 through 4, on the f E Balance due (Col. C - Col. D) | date for each quarte you made. See inst Tax Payments Date paid | er, do not comp rructions. Amour e f priate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Amount a b Write the unpaid ar A B Uue eriod tr 1 April 15, 2009 | required amound the date of e | nt from Line 13 k each estimated in Es paid C ne 13, Quarters 7 D Payment applied | by the payment due ncome tax payment stimated Income Amount 1 through 4, on the f Balance due (Col. C - Col. D) | date for each quarter you made. See inst e Tax Payments Date paid _// first line of the appro- F Payment date // // | er, do not comp tructions. Amour e f ppriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Amount a b Write the unpaid ar A B Uue eriod tr 1 April 15, 2009 | required amound the date of e | nt from Line 13 k each estimated in Es paid C ne 13, Quarters 7 D Payment applied | by the payment due ncome tax payment stimated Income Amount 1 through 4, on the f Balance due (Col. C - Col. D) | date for each quarter you made. See inst e Tax Payments Date paid _// first line of the appro- F Payment date // // | er, do not comp tructions. Amour e f ppriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Amount a b 3 Write the unpaid ar A B Due eriod date tr 1 April 15, 2009 | required amound the date of e | nt from Line 13 k each estimated in Es paid C ne 13, Quarters 7 D Payment applied | by the payment due ncome tax payment stimated Income Amount 1 through 4, on the f Balance due (Col. C - Col. D) | date for each quarter you made. See inst e Tax Payments Date paid _// first line of the appro- F Payment date // // | er, do not comp tructions. Amour e f ppriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Amount a b 3 Write the unpaid ar A B Due eriod date tr 1 April 15, 2009 tr 2 June 15, 2009 | required amound the date of e | nt from Line 13 k each estimated in Es paid (C me 13, Quarters f D Payment applied | by the payment due ncome tax payment stimated Income Amount 1 through 4, on the f Balance due (Col. C - Col. D) | date for each quarter you made. See inst Pax Payments Date paid | er, do not comp rructions. Amour e f ppriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Mmount a b 3 Write the unpaid ar A B Due eriod date tr 1 April 15, 2009 tr 2 June 15, 2009 | required amound the date of e | nt from Line 13 k each estimated in Es paid (C me 13, Quarters f D Payment applied | by the payment due ncome tax payment stimated Income Amount 1 through 4, on the f Balance due (Col. C - Col. D) | date for each quarter you made. See inst e Tax Payments Date paid | er, do not comp tructions. Amour e f f Dipriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount a Mmount a b 3 Write the unpaid ar A B Due eriod date tr 1 April 15, 2009 tr 2 June 15, 2009 | required amound the date of e | nt from Line 13 k each estimated in Es paid (C me 13, Quarters f D Payment applied | by the payment due ncome tax payment stimated Income Amount 1 through 4, on the f Balance due (Col. C - Col. D) | date for each quarter you made. See inst Pax Payments Date paid | er, do not comp tructions. Amour e f ppriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount Amount Amount A Due of tr 1 April 15, 2009 tr 2 June 15, 2009 tr 3 Sept. 15, 2009 | required amound the date of e | nt from Line 13 k each estimated in Es paid C ne 13, Quarters - D Payment applied | by the payment due ncome tax payment stimated Income Amount | date for each quarter you made. See inst e Tax Payments Date paid _// | er, do not comp rructions. Amour e f poriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |
| Penalty W Note If you paid the Write the amount Amount Amount A Due of tr 1 April 15, 2009 tr 2 June 15, 2009 tr 3 Sept. 15, 2009 | required amound the date of e | nt from Line 13 k each estimated in Es paid C ne 13, Quarters 7 D Payment applied | by the payment due ncome tax payment stimated Income Amount | date for each quarter you made. See inst e Tax Payments Date paid | er, do not comp rructions. Amour e f poriate quarters G Number of days late | nt [/_ /_ in Column C b H Penalty rate | sheet. Date paid / / pelow. I | | |

Write the total amount here and on your Form IL-1040, Line 29 (round to whole dollars).

| | ep 5: Figure your late-filing penalty and the amount you owe <u>ote</u> Figure your late-filing penalty only if | | |
|-----|--|----|--|
| | you are filing your tax return after October 15, 2010; and | | |
| | your tax was not paid by April 15, 2010. | | |
| Fig | ure 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 | |
| Fig | ure 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="">.</negative> | | |
| | 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. | | |

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 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 January 1, 2009 | B January 1, 2009 | C January 1, 2009 | D January 1, 2009 |
|-----|-----------------------------------|-----|------------------------------|----------------------|----------------------|------------------------------|
| ~~ | | | to March 31, 2009 | to May 31, 2009 | to August 31, 2009 | to December 31, 2009 |
| 32 | Write your Illinois base income | ~~ | | | | |
| ~~ | for each period. See instructions | | 4 | 2.4 | 1.5 | 1 |
| | Annualization factors. | 33 | 4_ | 2.4_ | 1.5_ | I |
| 34 | Multiply Line 32 by Line 33. | | | | | |
| | This is your annualized income. | | | | | |
| | Exemptions. See instructions. | 35 | | | | |
| 36 | Subtract Line 35 from Line 34. | | | | | |
| | This is your Illinois net income. | | | | | |
| 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. | | | | | |
| 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 | ••• | | | | |
| -10 | of the preceding column. | 45 | Skip this line for Column A. | | | |
| 46 | Add Lines 44 and 45. | | | | | |
| | If Line 46 is greater than | 40 | | | | |
| -11 | Line 43, subtract Line 43 from | | | | | |
| | Line 46. Otherwise. write "0." | 47 | | | | Skip this line for Column D. |
| 10 | Write the lesser of Line 43 or | 47 | | | | |
| 40 | Line 46 here and on Line 43 of | | | | | |
| | | | | | | |
| | This is your required | 40 | | | | |
| | installment. | 40 | | | | |
| | | | | | | |
| | | | | | | |

IL-2210 (R-12/09)

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