

 **Illinois Department of Revenue** **Prepayment Voucher for Pass-through Entity Payments**
IL-1000-P

What is the purpose of Form IL-1000-P?

Form IL-1000-P, Prepayment Voucher for Pass-through Entity Payments, is used by partnerships, S corporations, and trusts (pass-through entities) that wish to make the required pass-through entity payments on behalf of their nonresident partners, shareholders, and beneficiaries (owners) throughout the tax year. You may make prepayments with Form IL-1000-P rather than making one lump sum payment on Form IL-1000, Pass-through Entity Payment Income Tax Return, at the end of the tax year.

Note If you are required to file Form IL-1000 and you elect to make prepayments with Form IL-1000-P you are still required to file Form IL-1000 by the due date.

Am I required to make prepayments with Form IL-1000-P?

No. Even though you may be required to file Form IL-1000 and make an annual pass-through entity payment, pass-through entity **prepayments** are voluntary and you are not required to make quarterly or estimated pass-through entity payments throughout the year. However, if you do wish to make the payments on a more frequent basis you should use Form IL-1000-P to do so.

Can I use Form IL-1120-ES or IL-1023-CES to make prepayments?

No. Forms IL-1120-ES, Estimated Income and Replacement Tax Payments for Corporations, and IL-1023-CES, Composite Estimated Tax Payments for Partners and Shareholders, are used to make estimated payments for corporations and composite returns, respectively. Using Forms IL-1120-ES or IL-1023-CES to make pass-through entity prepayments may result in your funds being misapplied to other tax types, and result in processing delays when you file your Form IL-1000 and your annual Illinois Income Tax return (i.e., Form IL-1065, IL-1120-ST, or Form IL-1041).

Can I make IL-1000-P payments electronically?

No. At this time Illinois does not have the option of electronically making IL-1000-P payments via any of our electronic services.

Can I reduce penalties and interest by making prepayments?

Yes. Any payment submitted to us on Form IL-1000-P prior to the due date of Form IL-1000 and the required annual payment is considered timely. All timely payments are taken into consideration prior to calculating late payment penalties and interest.

When should I file and pay?

Since there are no requirements to make prepayments for pass-through entity payments, there are no due dates for Form IL-1000-P and corresponding payments. However, you are required to file Form IL-1000 and pay any pass-through entity payment by the original due date of your annual tax return, without regard to any extensions allowed. The due date depends on the type of tax return you file and when your tax year ends.

All dates refer to the months following the close of the taxable year.

For	Due date
• subchapter S corporations	the 15th day of the 3rd month
• partnerships and fiduciaries	the 15th day of the 4th month

Make your check or money order payable to "Illinois Department of Revenue." Be sure to write your **FEIN, tax year, and "IL-1000-P"** on your payment. Mail your Form IL-1000-P, with your payment, to

**ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19017
 SPRINGFIELD IL 62794-9017**

What if I need additional forms or assistance?

If you need additional forms,

- visit our website at tax.illinois.gov; or
- write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

If you need additional assistance,

- visit our website at tax.illinois.gov;
- call our Taxpayer Assistance Division, at **1 800 732-8866**, or **217 782-3336**;
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**; or
- write to us at P.O. Box 19044, Springfield, Illinois 62794-9044.

Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

IL-1000-P (R-12/12)

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IL-1000-P (R-12/12) Official use only

Mail to **Illinois Department of Revenue,
 P.O. Box 19017, Springfield, IL 62794-9017**

Tax year ending _____
 Month Year

FEIN: _____ **SEQ 5 5 5**

Entity Name: _____

Mailing address: _____

City: _____ State: _____ Zip: _____

Phone: (_____) _____

\$ _____
Print your payment amount on this line.
 Return this voucher with check or money order payable to "Illinois Department of Revenue."

Official use only