



## What is the purpose of Form IL-516-I and Form IL-516-B?

**For tax years ending on or after December 31, 2014,** Form IL-516-I and Form IL-516-B, Pass-through Prepayment Vouchers, allow taxpayers to

- voluntarily prepay pass-through withholding on behalf of their partners, shareholders, or beneficiaries, and
- voluntarily prepay their own tax liability from
  - Form IL-1065, Partnership Replacement Tax Return,
  - Form IL-1120-ST, Small Business Corporation Replacement Tax Return, or
  - Form IL-1041, Fiduciary Income and Replacement Tax Return.

**Note** Form IL-1023-C, Composite Income and Replacement Tax Return, and Form IL-1000, Pass-through Entity Payment Income Tax Return, have been eliminated for tax years ending on or after December 31, 2014. Amounts that would have been reported on Form IL-1023-C and Form IL-1000 will be reported on Form IL-1065, Form IL-1120-ST, or Form IL-1041. In addition, these amounts will be paid with those returns, with Form IL-505-B, Automatic Extension Payment, or voluntarily prepaid with Form IL-516-I or Form IL-516-B.

Form IL-1023-CES, Composite Estimated Tax Payments for Partners and Shareholders, and Form IL-1000-P, Prepayment Voucher for Pass-through Entity Payments, also have been eliminated and cannot be used for making prepayments for tax years ending on or after December 31, 2014. These vouchers have been replaced by Form IL-516-I and Form IL-516-B.

## Should I use Form IL-516-I or Form IL-516-B?

**Form IL-516-I** is used to

- voluntarily prepay pass-through withholding on behalf of your nonresident individual and estate members **only**.

**Form IL-516-B** is used to

- voluntarily prepay your own estimated tax liability, and
- voluntarily prepay pass-through withholding on behalf of your partnership or S corporation, nonresident trust, and corporation members.

Depending on the types of your members and whether or not you wish to prepay your own estimated tax liability, you could file Form IL-516-I, Form IL-516-B, **or both**. Step 1 will assist you in determining which voucher(s) you should use.

**Note** Different entity types use different calculations to determine the amount of voluntary prepayment to be reported on Form IL-516-I or Form IL-516-B. Using the incorrect voucher may result in a delay in the processing of your annual Illinois Income Tax return (*i.e.*, Form IL-1065, Form IL-1120-ST, or Form IL-1041). Follow the instructions on the Form IL-516-I and Form IL-516-B worksheets to ensure you are using the correct voucher for the entity type for which you wish to make prepayments.

## Am I required to make prepayments?

No. A partnership, S corporation, or fiduciary is not required to make prepayments of its own estimated tax liability. It also is not required to make pass-through withholding prepayments on behalf of its partners, shareholders, or beneficiaries.

However, it may make voluntary prepayments of such amounts by filing Form IL-516-I or Form IL-516-B.

Complete the worksheets for Form IL-516-I and Form IL-516-B, as applicable, to figure your voluntary prepayment amounts.

**Note** Form IL-516-I and Form IL-516-B prepayments are not required. However, in order to avoid late-payment penalties and interest you must report and pay any liability you owe on your tax return by the original due date of that return.

## What are the voluntary prepayment due dates?

Prepayments using Form IL-516-I or Form IL-516-B are entirely voluntary. There are no required due dates for making prepayments. However, we do provide a suggested payment schedule on Form IL-516-I and Form IL-516-B that you may follow if you wish to make your prepayments in four equal installments during the course of a year.

## Can I use another voucher to make prepayments?

No. Using a voucher other than Form IL-516-I or Form IL-516-B to make these voluntary prepayments may result in your funds being misapplied, processing delays, and penalties when you file your annual Illinois Income Tax return (*i.e.*, Form IL-1065, Form IL-1120-ST, or Form IL-1041).

## Can I make my prepayments electronically?

Yes. If you prefer to make your payments electronically, use MyTax Illinois or Modernized E-File (MeF) systems, or you may use Form EFT-1, Authorization Agreement for Certain Electronic Payments, to set up ACH credit or phone debit. These options can be found on our website at [tax.illinois.gov](http://tax.illinois.gov).

**Note** If you make your payments electronically, **do not mail** us your Form IL-516-I or Form IL-516-B.

## Where should I mail my prepayments?

You should mail your payment, with your voucher, to the address listed on the voucher you are using.

Attach each payment to the Form IL-516-I or Form IL-516-B voucher. Do not send prepayments with your annual return. Make your check or money order payable to "Illinois Department of Revenue."

## What if I need additional assistance?

- Visit our website at [tax.illinois.gov](http://tax.illinois.gov);
- Call our Taxpayer Assistance Division at **1 800 732-8866, 217 782-3336**;
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**; or
- Visit a regional office.

Our office hours are 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (regional offices), Monday through Friday.

## Step 1: Check the following boxes to determine which worksheets you should complete. (You may check multiple boxes.)

- 1 If you have **nonresident individual and estate members** that you wish to voluntarily prepay pass-through withholding on behalf of, check this box and complete **Step 2** of this worksheet. . . . .
- 2 If you have **partnership or S corporation members** that you wish to voluntarily prepay pass-through withholding on behalf of, check this box and complete **Step 3** of this worksheet. . . . .
- 3 If you have **nonresident trust members** that you wish to voluntarily prepay pass-through withholding on behalf of, check this box and complete **Step 4** of this worksheet. . . . .
- 4 If you have **corporation members** that you wish to voluntarily prepay pass-through withholding on behalf of, check this box and complete **Step 5** of this worksheet. . . . .
- 5 If you wish to prepay **your own estimated tax liability**, check this box and complete **Step 6** of this worksheet. . . . .

## Step 2: Figure your pass-through withholding prepayments for nonresident individual and estate members.

**Note** Complete each step that corresponds to the box you checked in Step 1. If you **do not** complete this step, enter "0" on Step 2, Line 7, and Step 7, Line 1.

If you have nonresident individual and estate members that you wish to voluntarily prepay pass-through withholding on behalf of, you must complete Form IL-516-I. To determine the amount of your prepayment, complete this worksheet. Keep this record for your files.

- 1 Enter your nonresident individual and estate members' share of business income apportioned to Illinois expected in 2018 (cannot be less than zero). 1 \_\_\_\_\_
- 2 Enter your nonresident individual and estate members' share of nonbusiness income allocable to Illinois expected in 2018 (cannot be less than zero). 2 \_\_\_\_\_
- 3 Add Lines 1 and 2 and enter the result. 3 \_\_\_\_\_
- 4 Multiply Line 3 by 4.95% (.0495) and enter the result. 4 \_\_\_\_\_
- 5 **Partnership and S corporation filers only** - Enter the amount of Illinois income tax credits expected in 2018 to be passed to the members whose income is included on Lines 1 or 2. 5 \_\_\_\_\_
- 6 Subtract Line 5 from Line 4 and enter the result. 6 \_\_\_\_\_
- 7 Divide Line 6 by 4. This is the amount of each of your voluntary prepayments for nonresident individual and estate members. **Enter this amount on Step 7, Line 1.** 7 \_\_\_\_\_

## Step 3: Figure your pass-through withholding prepayments for partnership or S corporation members.

**Note** Complete each step that corresponds to the box you checked in Step 1. If you **do not** complete this step, enter "0" on Step 3, Line 7, and Step 7, Line 2.

If you have partnership or S corporation members that you wish to voluntarily prepay pass-through withholding for, complete this worksheet. Keep this record for your files.

- 1 Enter your partnership or S corporation members' share of business income apportioned to Illinois expected in 2018 (cannot be less than zero). 1 \_\_\_\_\_
- 2 Enter your partnership or S corporation members' share of nonbusiness income allocable to Illinois expected in 2018 (cannot be less than zero). 2 \_\_\_\_\_
- 3 Add Lines 1 and 2 and enter the result. 3 \_\_\_\_\_
- 4 Multiply Line 3 by 1.5% (.015) and enter the result. 4 \_\_\_\_\_
- 5 **Partnership and S corporation filers only** - Enter the amount of Illinois replacement tax investment credits expected in 2018 to be passed to the members whose income is included on Lines 1 or 2. 5 \_\_\_\_\_
- 6 Subtract Line 5 from Line 4 and enter the result. 6 \_\_\_\_\_
- 7 Divide Line 6 by 4. This is the amount of each of your voluntary prepayments for partnership or S corporation members. **Enter this amount on Step 7, Line 2.** 7 \_\_\_\_\_

## Step 4: Figure your pass-through withholding prepayments for nonresident trust members.

**Note** Complete each step that corresponds to the box you checked in Step 1. If you **do not** complete this step, enter "0" on Step 4, Line 11, and Step 7, Line 3.

If you have nonresident trust members that you wish to voluntarily prepay pass-through withholding for, complete this worksheet. Keep this record for your files.

- |    |   |    |       |
|----|---|----|-------|
| 1  | Enter your nonresident trust members' share of business income apportioned to Illinois expected in 2018 (cannot be less than zero).   | 1  | _____ |
| 2  | Enter your nonresident trust members' share of nonbusiness income allocable to Illinois expected in 2018 (cannot be less than zero).  | 2  | _____ |
| 3  | Add Lines 1 and 2 and enter the result.   | 3  | _____ |
| 4  | Multiply Line 3 by 1.5% (.015) and enter the result.  | 4  | _____ |
| 5  | <b>Partnership and S corporation filers only</b> - Enter the amount of Illinois replacement tax investment credits expected in 2018 to be passed to the members whose income is included on Lines 1 or 2. | 5  | _____ |
| 6  | Subtract Line 5 from Line 4 and enter the result.   | 6  | _____ |
| 7  | Multiply Line 3 by 4.95% (.0495) and enter the result.  | 7  | _____ |
| 8  | <b>Partnership and S corporation filers only</b> - Enter the amount of Illinois income tax credits expected in 2018 to be passed to the members whose income is included on Lines 1 or 2.                 | 8  | _____ |
| 9  | Subtract Line 8 from Line 7 and enter the result.   | 9  | _____ |
| 10 | Add Line 6 and Line 9 and enter the result.   | 10 | _____ |
| 11 | Divide Line 10 by 4. This is the amount of each of your voluntary prepayments for nonresident trust members. <b>Enter this amount on Step 7, Line 3.</b>  | 11 | _____ |

## Step 5: Figure your pass-through withholding prepayments for corporation members.

**Note** Complete each step that corresponds to the box you checked in Step 1. If you **do not** complete this step, enter "0" on Step 5, Line 11, and Step 7, Line 4.

If you have corporation members that you wish to voluntarily prepay pass-through withholding for, complete this worksheet. Keep this record for your files.

- |    |   |    |       |
|----|---|----|-------|
| 1  | Enter your corporation members' share of business income apportioned to Illinois expected in 2018 (cannot be less than zero).   | 1  | _____ |
| 2  | Enter your corporation members' share of nonbusiness income allocable to Illinois expected in 2018 (cannot be less than zero).  | 2  | _____ |
| 3  | Add Lines 1 and 2 and enter the result.   | 3  | _____ |
| 4  | Multiply Line 3 by 2.5% (.025) and enter the result.  | 4  | _____ |
| 5  | <b>Partnership and S corporation filers only</b> - Enter the amount of Illinois replacement tax investment credits expected in 2018 to be passed to the members whose income is included on Lines 1 or 2. | 5  | _____ |
| 6  | Subtract Line 5 from Line 4 and enter the result.   | 6  | _____ |
| 7  | Multiply Line 3 by 7% (.07) and enter the result.   | 7  | _____ |
| 8  | <b>Partnership and S corporation filers only</b> - Enter the amount of Illinois income tax credits expected in 2018 to be passed to the members whose income is included on Lines 1 or 2.                 | 8  | _____ |
| 9  | Subtract Line 8 from Line 7 and enter the result.   | 9  | _____ |
| 10 | Add Line 6 and Line 9 and enter the result.   | 10 | _____ |
| 11 | Divide Line 10 by 4. This is the amount of each of your voluntary prepayments for corporation members. <b>Enter this amount on Step 7, Line 4.</b>  | 11 | _____ |

## Step 6: Figure your own tax liability prepayments.

**Note** Complete each step that corresponds to the box you checked in Step 1. If you **do not** complete this step, enter "0" on Step 6, Line 11, and Step 7, Line 5.

If you wish to voluntarily prepay your own income and replacement tax liability, complete this worksheet. Keep this record for your files.

- |    |   |    |       |
|----|---|----|-------|
| 1  | Enter the amount of Illinois net income expected in 2018.   | 1  | _____ |
| 2  | Figure your tax before credits.<br><b>Partnerships and S corporations:</b> Multiply Line 1 by 1.5% (.015).<br><b>Trusts:</b> Multiply Line 1 by 6.45% (.0645).<br><b>Estates:</b> Multiply Line 1 by 4.95% (.0495).   | 2  | _____ |
| 3  | Enter the amount of recapture of investment credits expected in 2018.   | 3  | _____ |
| 4  | <b>S corporations, Trusts, and Estates only</b> - Enter the amount of Compassionate Use of Medical Cannabis Pilot Program Act surcharge expected in 2018.   | 4  | _____ |
| 5  | Add Lines 2 through 4 and enter the result.   | 5  | _____ |
| 6  | Enter the amount of Illinois tax credits expected in 2018 as calculated on the corresponding Form IL-477, Schedule CR, or Schedule 1299-D.  | 6  | _____ |
| 7  | Enter the amount of pass-through entity payments expected to be made on your behalf in 2018.  | 7  | _____ |
| 8  | <b>Partnerships and S corporations:</b> Enter the amount of Illinois gambling withholding shown on any 2018 Form W-2G you received.<br><b>Trusts and Estates:</b> Enter the amount of Illinois Income Tax withheld or expected to be withheld on any 2018 Forms W-2, W-2G, or federal 1099 forms. | 8  | _____ |
| 9  | Add Lines 6 through 8 and enter the result.   | 9  | _____ |
| 10 | Subtract Line 9 from Line 5 and enter the result.   | 10 | _____ |
| 11 | Divide Line 10 by 4. This is the amount of each of your voluntary prepayments for your own tax liability. <b>Enter this amount on Step 7, Line 5.</b>   | 11 | _____ |

## Step 7: Complete your prepayment vouchers.

**Note** Depending on the makeup of your members and whether or not you wish to prepay your own estimated tax liability, you could file Form IL-516-I, Form IL-516-B, or both.

### Form IL-516-I prepayments

- |   |   |   |       |
|---|---|---|-------|
| 1 | Enter the amount from Step 2, Line 7, here <b>and on Form IL-516-I.</b> (If this amount is "0," do not complete Form IL-516-I.) | 1 | _____ |
|---|---|---|-------|

### Form IL-516-B prepayments

- |   |  |   |       |
|---|--|---|-------|
| 2 | Enter the amount from Step 3, Line 7.  | 2 | _____ |
| 3 | Enter the amount from Step 4, Line 11.   | 3 | _____ |
| 4 | Enter the amount from Step 5, Line 11.   | 4 | _____ |
| 5 | Enter the amount from Step 6, Line 11.   | 5 | _____ |
| 6 | Add Line 2 through Line 5. Enter this amount here <b>and on Form IL-516-B.</b> (If this amount is "0," do not complete Form IL-516-B.) | 6 | _____ |

**In order to avoid processing delays, complete your vouchers by following the instructions below.**

- |   |   |
|---|---|
| 7 | As applicable, ensure the amount written on <ul style="list-style-type: none"> <li>• Step 7, Line 1, is the amount you are paying with Form IL-516-I, and</li> <li>• Step 7, Line 6, is the amount you are paying with Form IL-516-B.</li> </ul>  |
| 8 | Enter your federal employer identification number (FEIN), name, address, phone number, and tax year on your voucher(s).   |
| 9 | <ul style="list-style-type: none"> <li>• Detach the voucher(s) and enclose a check or money order for the amount you are paying.</li> <li>• Write your FEIN, tax year ending, and "Form IL-516-I" or "Form IL-516-B", as applicable, on your payment(s).</li> <li>• Mail your completed voucher(s) and payment(s) to the address shown on the voucher(s).</li> <li>• Complete Step 8 on the following page for your records.</li> </ul> |

## Step 8: Record your prepayments.


**Note** For your convenience this table is presented with eight rows for entries. You may use more or less than 8 rows depending on:

- the types of your members,
- whether or not you wish to prepay your own estimated tax liability, and
- how many installments you choose to make.

Voucher amount	Voucher type		Voucher date	Check or money order number
	IL-516-I	IL-516-B		
\$	<input type="checkbox"/>	<input type="checkbox"/>	__/__/____	
\$	<input type="checkbox"/>	<input type="checkbox"/>	__/__/____	
\$	<input type="checkbox"/>	<input type="checkbox"/>	__/__/____	
\$	<input type="checkbox"/>	<input type="checkbox"/>	__/__/____	
\$	<input type="checkbox"/>	<input type="checkbox"/>	__/__/____	
\$	<input type="checkbox"/>	<input type="checkbox"/>	__/__/____	
\$	<input type="checkbox"/>	<input type="checkbox"/>	__/__/____	
\$	<input type="checkbox"/>	<input type="checkbox"/>	__/__/____	
<b>Total \$</b>				

Reminders to avoid processing delays:

- If you pay electronically, **do not** mail Form IL-516-I.
- Ensure the amount written on Step 7, Line 1, is the amount you are paying with Form IL-516-I.  
**Note** → If you wrote "0" on Step 7, Line 1, **do not** submit Form IL-516-I.
- Enter your federal employer identification number (FEIN).
- Enter your name, C/O information (if applicable), address, and phone number.
- Enter the month and year your tax year ends.
- Enter the amount you are paying. Use whole dollars only.
- Detach the voucher and enclose a check or money order for the amount you are paying.
- Write your FEIN, tax year ending, and "Form IL-516-I" on your payment.
- Make your check or money order payable to "Illinois Department of Revenue."
- Mail your completed voucher **and** payment to the address shown on the voucher.


**Illinois Department of Revenue** **Pass-through Prepayment Voucher**  
**IL-516-I** (R-12/17) Station no: 774 **(for withholding from individuals and estates)**
Official use only **ID: 110**

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

**Prepayment schedule**

- 15th day of the 4th month
- 15th day of the 6th month
- 15th day of the 9th month
- 15th day of the 1st month of the following year

FEIN: \_\_\_\_\_

Name: \_\_\_\_\_

C/O: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: ( \_\_\_\_\_ ) \_\_\_\_\_

Tax year ending \_\_\_\_\_  
 Month Year


\$ \_\_\_\_\_ **00**  
**Payment Amount (Whole dollars only)**

Write your FEIN, tax year ending, and "IL-516-I" on your check or money order and make it payable to "Illinois Department of Revenue."



Reminders to avoid processing delays:

- If you pay electronically, **do not** mail Form IL-516-B.
- Ensure the amount written on Step 7, Line 6, is the amount you are paying with Form IL-516-B.  
**Note** → If you wrote "0" on Step 7, Line 6, **do not** submit Form IL-516-B.
- Enter your federal employer identification number (FEIN).
- Enter your name, C/O information (if applicable), address, and phone number.
- Enter the month and year your tax year ends.
- Enter the amount you are paying. Use whole dollars only.
- Detach the voucher and enclose a check or money order for the amount you are paying.
- Write your FEIN, tax year ending, and "Form IL-516-B" on your payment.
- Make your check or money order payable to "Illinois Department of Revenue."
- Mail your completed voucher **and** payment to the address shown on the voucher.


**Illinois Department of Revenue** **Pass-through Prepayment Voucher**  
**IL-516-B** (R-12/17) Station no: 775 (for withholding from corporations, partnerships, and trusts) Official use only ID: 110

Mail to: **ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19024**  
**SPRINGFIELD IL 62794-9024**

**Prepayment schedule**  
 • 15th day of the 4th month  
 • 15th day of the 6th month  
 • 15th day of the 9th month  
 • 15th day of the 1st month of the following year

FEIN: \_\_\_\_\_

Name: \_\_\_\_\_

C/O: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: ( \_\_\_\_\_ ) \_\_\_\_\_

Tax year ending \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

\$ \_\_\_\_\_ **00**

**Payment Amount (Whole dollars only)**  
 Write your FEIN, tax year ending, and "IL-516-B" on your check or money order and make it payable to "Illinois Department of Revenue."

