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Electronic Payments

**Paying Your
Taxes Was
Never So
Worry Free!**

**Convenient,
Safe and Secure.**





Easy Ways to Pay Electronically

Whether you're filing your Federal tax return or taking care of other taxing matters, you have more ways to pay the taxes you owe year round. The electronic filing program, IRS *e-file*, includes electronic payment options and gives taxpayers greater peace of mind.

What are Electronic Payment Options?

Electronic payment options are convenient, safe and secure methods for paying taxes. Options include:

1. electronic funds withdrawal, 2. credit or debit cards, and 3. the Electronic Federal Tax Payment System (EFTPS).

These payment methods provide you with ways to make paperless tax payments. So, there's no check to write, no money order to purchase and no voucher to mail! Take care of it all from home or from wherever you are, 24 hours a day, 7 days a week.

1 Electronic Funds Withdrawal

You can e-file and, at the same time, authorize an electronic funds withdrawal from your checking or savings account to electronically pay the following types of taxes: Form 1040 series (Federal income tax), Form 4868 (extension for individual taxes), Form 1040-ES (estimated tax), Form 720 (excise tax), Form 940 (unemployment tax),

Form 941 (quarterly employment), Form 944 (annual employment tax), Form 990-PF (private foundation), Form 1041 (estates and trusts), Form 1120, 1120F, 1120S and 1120POL (corporate tax), Form 2290 (highway use tax), Form 7004 (extension for corporate tax), and Form 8868 (extension for exempt organizations).

Why Pay by Electronic Funds Withdrawal?

It's Convenient!

- You can e-file early and schedule your payment for withdrawal on a future date.

Note: Employment Tax Form(s) 940, 941 and 944, as well as Form(s) 720 and 2290 excise taxes, cannot be scheduled in advance. These payments are due when the return is electronically filed.

- Funds are withdrawn on the date specified in the payment record and for the designated payment amount.

- Payments scheduled for withdrawal on or before the return due date will be considered timely. After the return due date, the payment date will be the same as the date the return or form is filed.

It's Safe and Secure!

- You receive an electronic acknowledgement once your e-file return is accepted.

- The tax payment is listed on your bank statement as proof of payment.

- Your bank account information is safeguarded along with other tax return information.

- Only withdrawals authorized by the taxpayer will be made. No other funds can legally be withdrawn.

Facts you need to know...

- The electronic funds withdrawal payment option is available through tax professionals and tax software.

- Software used by some tax practitioners will compute interest and penalty charges on payments submitted past the due date. Penalty and interest can be included as part of the EFW payment. If not paid via EFW, IRS will send a bill for any amount that remains owed.

- You'll need to know your financial institution's routing transit number, your bank account number and your account type (checking or savings).
- Check with your financial institution to be sure they allow electronic fund transfers (money management accounts, passbook savings accounts, money market accounts, certificate of deposit accounts and some credit union savings accounts do not allow for such transactions).
- You can call toll free 1-888-353-4537, 24 hours a day, 7 days a week, to inquire about your payment. You can also call this number to cancel a scheduled payment. The cancellation request must be received no later than 8 p.m. Eastern Time, at least 2 business days prior to the scheduled payment date.



2 Credit or Debit Card

You can e-file your Federal tax return and, at the same time, electronically pay the balance due with a credit or debit card. Additionally, you can e-file (or mail a paper return) and pay your taxes by phone or Internet.

The following payments can be made for individuals: Current, amended, installment agreement, past due and prior year Form 1040 series balance due, Form 1040-ES, Form 1040 advanced payment of a determined deficiency and Trust Fund Recovery Penalty, Form 4868 and Form 5329.

The following business payments can be made: Current, installment agreement, and past due Form 940 series; Current, amended or adjusted, installment agreement, and past due Form 941 series; Current, amended or adjusted, installment agreement, and past due Form 943 series; Current, amended or adjusted, and past due Form 944 series; Current, amended or adjusted, installment agreement, and past due Form 945 series.

Note: Federal tax deposits cannot be paid by credit or debit cards. Past due taxes include transactions related to balance due notices, Installment Agreements and other prior tax year payments that are up to 10 years past due. Taxpayers with recurring payments, such as installment agreements, can elect to have payments automatically applied to a designated credit or debit card on specific dates.

What's New?

- You can make a Form 940 amended or adjusted payment by phone or Internet.
- You can make Form 1041 (*U.S. Income Tax Return for Estates and Trusts*) current and prior year payments by phone or Internet.
- You can make Form 1065 (*U.S. Return of Partnership Income*) current and prior year payments by phone or Internet.
- You can make a Form 1040X (*Amended U.S. Individual Income Tax Return*) payment by phone or Internet.
- You can make a Form 5329 (*Return for Individual Retirement Arrangement Taxes*) payment by phone or Internet.

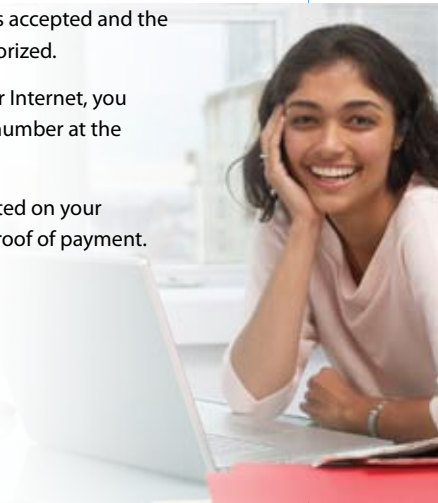
Why Pay with a Credit or Debit Card?

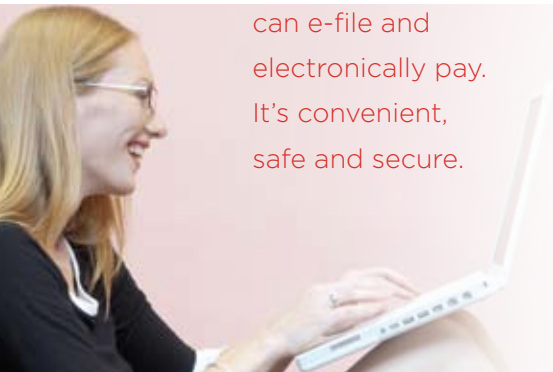
It's Convenient!

- You can file early and, by making a credit card payment, delay out-of-pocket expenses.
- In addition, you may earn miles, points, rewards or cash back from your credit card issuer.

It's Safe and Secure!

- You receive an electronic acknowledgement once your e-file return is accepted and the card transaction is authorized.
- If you pay by phone or Internet, you receive a confirmation number at the end of the transaction.
- The tax payment is listed on your account statement as proof of payment.





With electronic payments, you can e-file and electronically pay. It's convenient, safe and secure.

For more information, to make a payment, or to verify a previous payment, you may contact the following service providers:

RBS WorldPay, Inc.

Credit Card Payments

Pay by phone: 1-888-9-PAY-TAX™
(1-888-972-9829), toll free

Web address: www.payUSAtax.com

Customer Service: 1-877-517-4881, toll free

ATM/debit Card Payments

Pay by phone: 1-888-9-PAY-TAX™
(1-888-972-9829), toll free

Web address: www.payUSAtax.com

Customer Service: 1-877-517-4881, toll free

Official Payments Corporation

Credit Card Payments

Pay by phone: 1-888-UPAY-TAX™
(1-888-872-9829), toll free

Web address: www.officialpayments.com

Customer Service: 1-877-754-4413, toll free

ATM/debit Card Payments

Pay by phone: 1-888-UPAY-TAX™
(1-888-872-9829), toll free

Web address: www.officialpayments.com

Customer Service: 1-877-754-4413, toll free

Link2Gov Corporation

Credit Card Payments

Pay by phone: 1-888-PAY-1040™
(1-888-729-1040), toll free

Web address: www.PAY1040.com

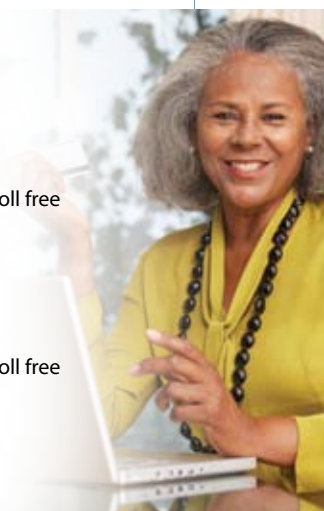
Customer Service: 1-888-658-5465, toll free

ATM/debit Card Payments

Pay by phone: 1-888-PAY-1040™
(1-888-729-1040), toll free

Web address: www.PAY1040.com

Customer Service: 1-888-658-5465, toll free



Facts you need to know...

- Card payment options are available through service providers. There is a convenience fee charged by the service providers. The fee is a deductible business and individual expense. For an individual expense, taxpayers may deduct the fee as a miscellaneous itemized deduction subject to the 2% limit on Form 1040, Schedule A (see [Publication 529](#)).
- Fees are based on the amount of your tax payment and may vary by service provider. The IRS does not receive or charge any fees for payments made with a credit or debit card.
- The IRS does not receive or store credit or debit card numbers.
- The payment date will be the date the charge is authorized.
- The e-file and electronic payment option is available through a number of tax software packages and tax professionals.
- For additional information about integrated e-file and electronic payment options, you may refer to your tax professional, tax software package, or visit www.irs.gov (search: e-file or e-pay).
- Pay by phone or Internet using an American Express® Card, Discover® Card, MasterCard® card, or Visa® credit card.



3 Electronic Federal Tax Payment System



EFTPS

Use the e-file system when filing your tax returns. And when a payment is due...use EFTPS. EFTPS is a separate electronic system that is free, secure, easy, and offered by the U.S. Department of the Treasury.

■ Take the Easy Way to Pay ALL Your Business and Individual Federal Taxes

Enroll in EFTPS online. Once enrolled, you can make payments online or by phone and the two payment methods are interchangeable. You enter your tax payment instructions at least one calendar day prior to the tax due date. Pay your personal or business federal taxes, 24/7 from your office or home. The IRS does not have access to the business's or individual's account.

■ Schedule Payments In Advance

If you are on vacation or busy, schedule your payments up to 365 days for individuals, up to 120 days for businesses. Don't worry...on your selected dates, your payment instructions will be carried out...conveniently and on time. Once payment is accepted, you will receive an immediate acknowledgement number for every payment.

■ Cancel a Payment Online or by Phone

You can simply and easily cancel a payment online or by phone, up to two business days in advance of the scheduled payment date. You can even check 16 months of your EFTPS payment history online or call EFTPS Customer Service 24/7.

■ Want to Get Rid of Those Coupons?

If you are a business, forget about standing in line or last minute trips to the bank. Stop using coupons. Use EFTPS! For more information on EFTPS or to enroll in EFTPS, visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477 to receive an Enrollment Form.

Additional information concerning electronic payment options and their availability is located on our Partners Page at www.irs.gov/efile.

