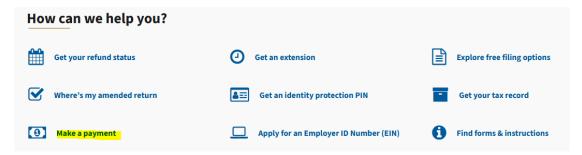
How to make an online payment for a federal balance due or estimated payment:

- 1. To make a Federal tax or estimate payment, go to: https://www.irs.gov/
- 2. Click 'Make a Payment':



3. Click on your preferred method of payment:

Pay from your bank account

Pay now or schedule payments up to a year in advance.

Direct Pay with bank account

Debit card, credit card or digital wallet

For individuals and businesses. Processing fees apply. Not for payroll taxes.

Pay by card or digital wallet

OR, choose to pay from your established IRS account:

Pay from your IRS account

Sign in or create an account to pay now or schedule a payment.

Individual Online Account

- Pay balance due, payment plan, estimated tax and more
- View amount due, payment plan details, payment history and scheduled payments
- Pay separate assessment payments

Pay in online account

Business Tax Account

- Make federal tax deposit payments
- Make balance due payments
- View payment history

Pay in business tax account

Electronic Federal Tax Payment System (EFTPS)

- Enrollment required to use this option
- Make payments from your bank account
- Make tax deposits; pay estimated taxes, Offer in Compromise (OIC) or other types of payments

Pay through EFTPS

NOTE: IRS assesses fees to pay via debit/credit card. Review disclosure when selecting the option to pay by card or digital wallet.

a. Select 'Individual' or 'Business':

Personal tax payments

Pay balance due, estimated tax and other federal income tax.

Pay individual tax

If you've never filed taxes or it's been over 6 years since you filed, you can pay another way.

Business tax payments

Pay balance due, federal tax deposits and other federal income tax.

Pay business tax

b. Click 'Make a Payment':



c. Fill in the fields with the appropriate responses, then click 'Continue'.

For a basic balance due on an individual return:

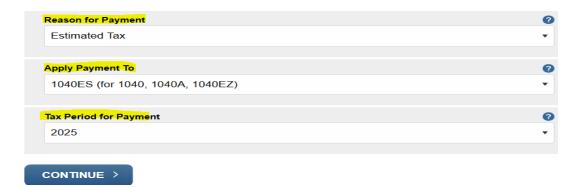
- Reason for payment: Balance Due
- Apply payment to: Income Tax Form 1040
- Tax period for payment: select tax year that was filed



CONTINUE >

For a quarterly estimate:

- Reason for payment: Estimated Tax (once this is selected, the other fields will auto populate)



4. A confirmation screen will pop-up with your selections. If they are correct click 'Continue'.



5. Verify Identity: Fill in all required fields and click 'Continue'.

Verify Identity Direct Pay verifies your identity using information from your 1040 filing history. Please provide the following information from a 1040 tax return you filed for one of the years listed in the Tax Year for Verification drop down menu. Note: the Tax Year for Verification you enter here does not have to match the tax year for your payment. Tax Year for Verification * The information you enter must match the information from your tax return for the tax year you selected above. Filing Status *

- 6. Once you have successfully verified, enter the amount being paid, payment date and payment information.
- 7. Confirm payment information. Print/Save your payment confirmation for your records.

NOTE: If you have a balance due and estimated payment due, this process will need completed twice – those payments need to be made separately.