



Greetings from Seattle!

Filing and paying taxes electronically

September 10, 2025

Sponsored by

SCORE

Seattle



SCORE's Business Success Resources

SCORE

Our mission is to foster vibrant small business communities through mentoring and education.

National non-profit organization with 300 chapters and 10,000 volunteers.

Greater Seattle Chapter has over 100 volunteers with a variety of different backgrounds and expertise.

SCORE Mentors

Meet one-on-one with expert business mentors in many business specialties. Mentors advise, educate and encourage business owners to help them develop and be successful in their businesses.

<https://www.score.org/seattle/local-mentors>

SCORE Small Business Workshops

<https://www.score.org/seattle/local-workshops>



SCORE Website
Information, Business
plan templates,
newsletters, etc.
Online Webinar
Training

[Home page | SCORE](#)

SBA Website
[Seattle | U.S. Small
Business
Administration
\(sba.gov\)](#)



Ground Rules: Disclaimer

- This deck provides an overview of certain tax provisions for general informational purposes only and **is not itself tax guidance.**
- This deck relies on simplifications and generalizations to convey high-level points about new tax provisions.
- Please **refer to** tax guidance on [IRS.gov](https://www.irs.gov).



Your Presenter

- **David Higgins**
- Tax Specialist
- 15 years working for the IRS
- Currently in Communications and Liaison
- Previously:
- Collections Representative
- Revenue Officer

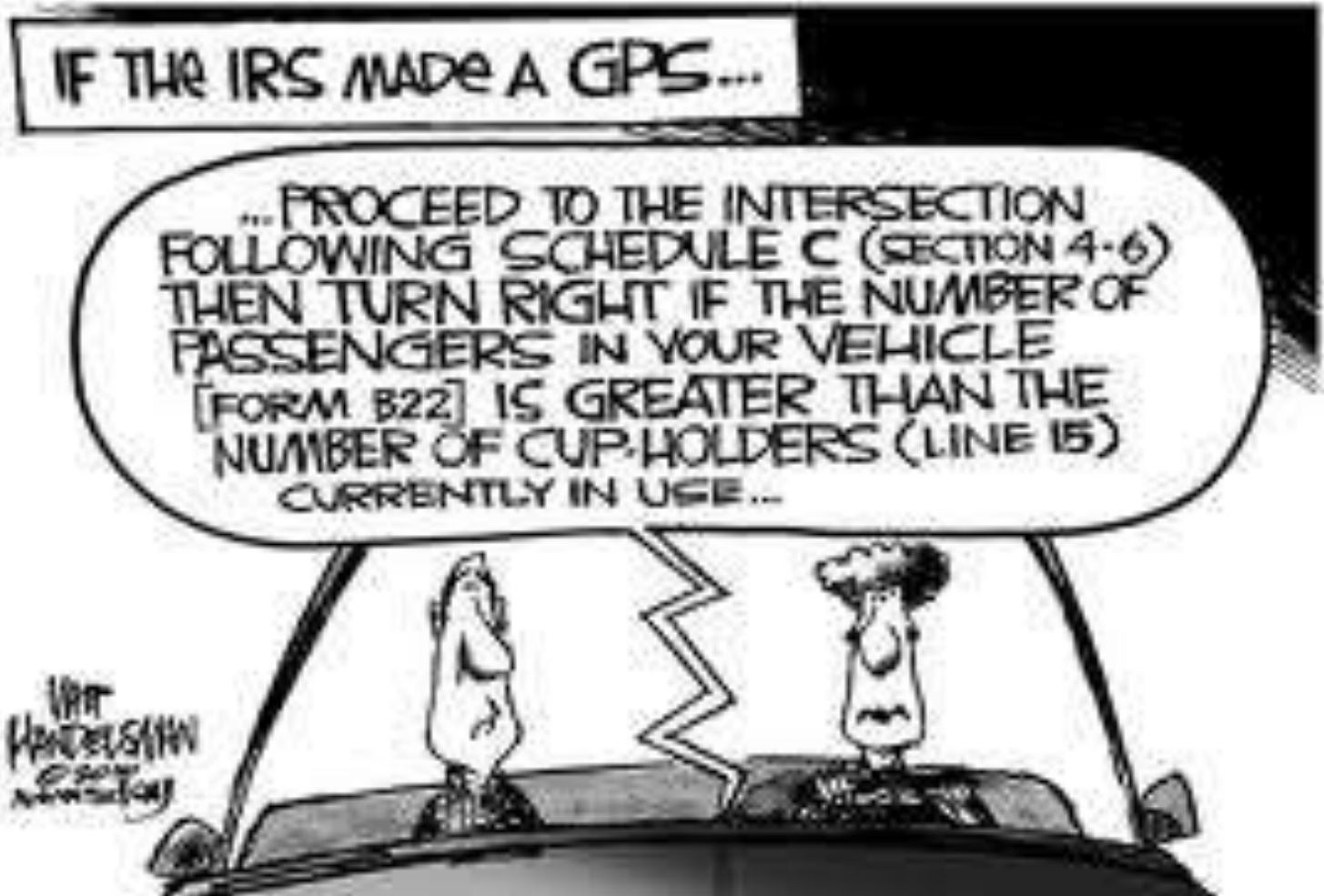
A diverse group of six people (three women and three men) are smiling and looking at a laptop. They are in a casual setting, possibly a cafe or office. One man is wearing a black face mask. The background shows a city street with buildings and a sign that says "LAUNDRY".

Filing and paying taxes electronically

David Higgins
Tax Specialist



Communications & Liaison Stakeholder Liaison





Overview

- Describe IRS e-File for Individual and Business Returns
- Describe electronic payment options for your business
- Describe the benefits of filing and paying your taxes electronically



IRS e-File

“We’re excited about the improvements to **Direct File and the millions more taxpayers who will be eligible to use the service this year.”**

–IRS Commissioner Danny Werfel





Benefits of e-filing

- Convenient
- Accurate
- Safe
- Electronic Refund
- May be eligible to electronically file for free
- Electronic Signature using a PIN
- Tax preparation software usually contains all forms and schedules needed
- More information: [IRS.gov/Filing](https://www.irs.gov/Filing)



Sole Proprietor

- Complete a Schedule C to report your business income and expenses
 - Schedule C is included in the Form 1040 software package
 - Software does all of the math, including depreciation
 - A tax preparer's software can also calculate it
- More information:
 - Go to [IRS.gov/Filing](https://www.irs.gov/filing)
 - Select "Businesses and Self-Employed"



Partnership

- Large partnerships of over 100 partners are required to file electronically
- Other partnerships may choose to voluntarily e-file Form 1065
 - Listing of Form 1065 e-file providers on IRS.gov
 - Go to **IRS.gov** and click on "**File**" and go to the section for "**Business & Self-Employed**"
 - Provider will transmit Form 1065 and Schedule K-1 to IRS



Corporation

- Corporations can electronically file:
 - Form 1120 U.S.,
 - Form 1120-F U.S. or
 - Form 1120-S U.S. and associated forms and schedules
- Corporations with \$10 million or more in total assets, and that file 250 or more returns a year:
 - Required to electronically file
- Total number of returns is total required to be filed:
 - Income tax returns, returns required under IRS section 6033, information returns, excise tax returns and employment tax returns



Charity or Non-Profit

- Charities and non-profit organizations can electronically file:
 - Form 990 EZ, Form 990 PF, Form 990-N (e-Postcard), Form 1120-POL, Form 8868
- Tax-exempt organizations whose:
 - Annual gross receipts are \$50,000 or less complete Form 990N (e-postcard), unless choose to File Form 990 or Form 990 EZ
- More information:
 - Go to [IRS.gov/Filing](https://www.irs.gov/Filing)
 - Select “Charities and Nonprofit”



Paying taxes electronically

- Electronic payment methods:
 - Electronic Funds Withdrawal — EFW
 - Direct Pay
 - Electronic Federal Tax Payment System —EFTPS
- For more payment options and information:
 - Go to [IRS.gov/pay](https://www.irs.gov/pay)



Electronic Funds Withdrawal (EFW)

- Pay money you owe when you file your taxes
- Authorizes U.S. Dept. of Treasury to transfer money from your bank account to the Treasury account
- Need routing and bank account numbers
- Instantaneous, easy, safe and usually free
- Payment date is the same as balance due return filing
- e-file Payment Inquiry and Cancellation Service at 888-353-4537



Pay Online IRS.gov/pay and IRS.gov/IRS2GO

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

We accept full and partial payments, including payments toward a payment plan (including installment agreement). Penalties and interest will continue to grow until you pay the full balance.

Sign In to Pay and See Your Payment History

[Go to Your Account](#)

For individuals only.

- View the amount you owe, your payment plan details, payment history, and any scheduled or pending payments.
- Make a same day payment from your bank account for your balance, payment plan, estimated tax, or other types of payments.

Pay from Your Bank Account

For individuals only. No registration required. No fees from IRS. Schedule payments up to a year in advance.

[Pay Now with Direct Pay](#)

Pay by Debit Card, Credit Card or Digital Wallet (e.g., PayPal)

For individuals and businesses (not for payroll tax deposits). Processing fees apply.

[Pay Now by Card or Digital Wallet](#)

Make Business Payments or Schedule Estimated Payments with the Electronic Federal Tax Payment System (EFTPS)

[Go to EFTPS](#)

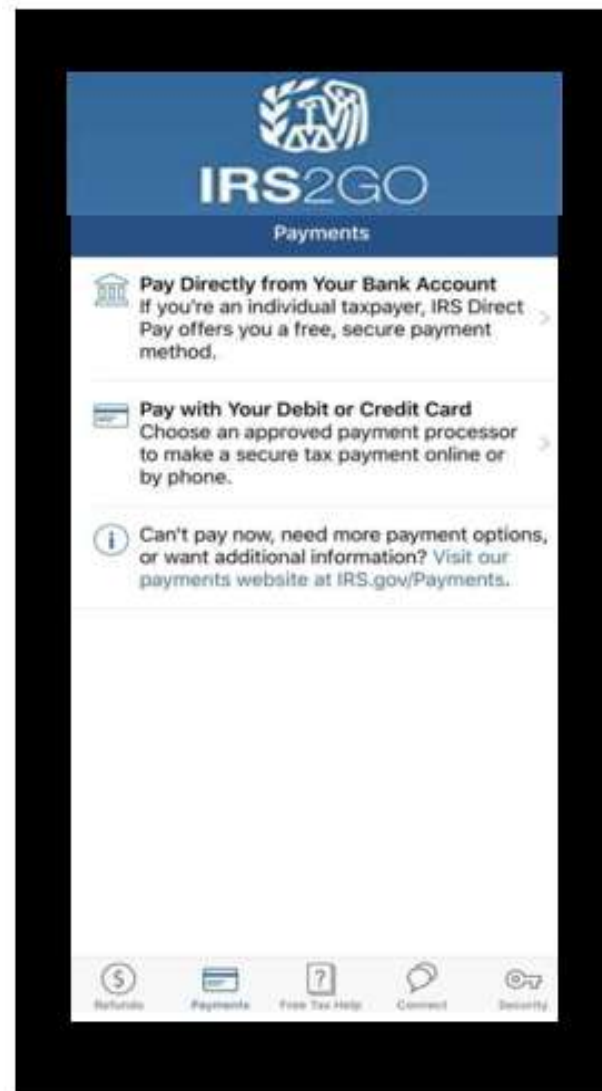
For businesses, tax professionals and individuals. Make payments from a bank account. Enrollment required.

Need More Time to Pay?

Avoid a penalty by filing and paying your tax by the due date, even if you can't pay what you owe.

For individuals and businesses: Apply online for a payment plan (including installment agreement) to pay off your balance over time. Fees apply.

[Apply for a Payment Plan](#)





Direct Pay with Bank Account

IRS.gov/directpay

Click “Make a Payment” to Get Started and Follow 5 Easy Steps

[English](#) | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

Use this secure service to pay your taxes for **Form 1040 series, estimated taxes** or [other associated forms](#) directly from your checking or savings account at no cost to you.

You can easily keep track of your payment by signing up for email notifications about your tax payment, each time you use IRS Direct Pay.

- Email notification will contain the confirmation number you receive at the end of a payment transaction.
- The IRS continues to remind taxpayers to watch out for [email schemes](#). You will only receive an email from IRS Direct Pay if you've requested the service

If you have already made a payment through Direct Pay, you can use your confirmation number to access the Look Up a Payment feature. You can also modify or cancel a scheduled payment until two business days before the payment date.

You can also view your payment history by accessing your online account with the IRS.

Make a Payment

Look Up Payment

- [Answers to common questions](#)
- [Types of payments](#)
- [Your balance and payment history](#)

Availability

Direct Pay is available during the following hours:

- Monday to Saturday: Midnight to 11:45 p.m. ET
- Sunday: 7 a.m. to 11:45 p.m. ET



Direct Pay Is ...

- **For individual taxpayers only**
 - Free
 - Secure
 - Available on [IRS.gov/payments](https://www.irs.gov/payments) and the IRS2Go app



Direct Pay – Step 1



Direct Pay

[Have questions or need additional information?](#) | [Español](#)



Tax Information

Select the appropriate payment type and reason for your payment. Information about payment types can be found by clicking the help icon (?). If you are making more than one type of payment or making payments for more than one tax year, submit each of them separately.

Business Taxes?

All business tax payments should be made through the [Electronic Federal Tax Payment System \(EFTPS\)](#)

Reason for Payment ?

Select Reason ▼

Apply Payment To ?

Tax Period for Payment ?

CONTINUE >



Direct Pay – Step 1 (cont.)

Reason for payment?

Reason for Payment ?

Balance Due ▼

Select Reason

- Payment Plan/Installment Agreement
- Balance Due**
- Estimated Tax
- CP2000/CP2501/CP3219A
- Proposed Tax Assessment
- Amended Return
- Civil Penalty
- Offshore Streamlined Filing Compl.
- Offshore Voluntary Disclosure
- IRC 965 - Transition Tax
- Partner Payment for BBA Modification
- Prepayment on BBA AAR/Exam Push Out
- IRC 965 Transferee [1040]



Direct Pay – Step 1 (cont. 1)

Apply Payment to:

Apply Payment To ?

Income Tax - Form 1040 ▼

Select Type

- Income Tax - Form 1040
- Health Care (Form 1040)
- Retirement Plans (5329)
- Tax-Favored Accounts (5329)



Direct Pay – Step 1 (cont. 2)

Select Year “Tax Period for Payment”

The screenshot shows a web interface for selecting a tax year. At the top, there is a header "Tax Period for Payment" with a question mark icon to its right. Below the header is a dropdown menu. The current selection is "2021", which is highlighted in a dark grey bar. The dropdown menu is open, showing a list of years from 2021 down to 2002. The years are listed in descending order. The year 2021 is at the top, followed by 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, and 2002 at the bottom. A vertical scrollbar is visible on the right side of the list, and a small letter "A" is visible on the left side of the list.

Year
2021
2020
2019
2018
2017
2016
2015
2014
2013
2012
2011
2010
2009
2008
2007
2006
2005
2004
2003
2002



Direct Pay – Step 1 (cont. 3)

Confirm selections to continue

The screenshot shows the IRS Direct Pay interface. At the top left is the IRS logo. The title "Direct Pay" is centered, with a link "Have questions or need additional information? | Español" to the right. A progress bar below the title shows "Step 1 of 5". The main heading is "Tax Information" in red. Below it is a paragraph: "Select the appropriate payment type and reason for your payment. Information about payment types can be found by clicking the help icon (?). If you are making more than one type of payment or making payments for more than one tax year, submit each of them separately." To the right of this text is a box titled "Business Taxes?" containing the text: "All business tax payments should be made through the [Electronic Federal Tax Payment System \(EFTPS\)](#)". Below this is a form with a dropdown menu for "Reason for Payment" set to "Balance Due". A modal dialog box titled "Please Confirm" is overlaid on the form. The dialog contains the text: "You have chosen to make a Balance Due payment for your Income Tax - Form 1040 for Tax Year 2021. Is this correct?". At the bottom of the dialog are two buttons: "CONTINUE >" and "Cancel".



Direct Pay – Step 2 Verify Identity



Direct Pay

[Have questions or need additional information?](#)



All fields with * are required.

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 *



2020 ▼



You chose 2020 as your tax year for verification. Enter information from your 2020 1040 tax return in the fields below.

The information you enter must match the information from your tax return for the tax year you selected above.

Filing Status *



Married - Filed Joint Return ▼



You chose Married - Filed Joint Return for your filing status. You should use your data, not your spouse's, to verify your identity.



Direct Pay – Step 2 (cont.)

Verify Identity

First Name *

Last Name *

Confirm Last Name *

SSN or ITIN *
(example: 000112222) [?](#)

Confirm SSN or ITIN *

Date of Birth *

Month Day Year

Country of Residence *

Street Address (from the tax year selected above)

Apt/Suite/Other

P.O. Box

City *

State/US Territory * **Zip Code ***

Privacy Act and Paperwork Reduction Act
 I accept the Privacy Act and Paperwork Reduction Act.*



Direct Pay – Step 3

- **Your Payment Information**
- **Amount of payment**
- **Payment date**
- **Bank routing & account number**
- **Account type – checking or savings**



Direct Pay – Steps 4 & 5

- **Step 4 – Review and sign**
- **Step 5 – Print or record confirmation number**
- **Use confirmation number to:**
 - Check status of payments
 - Edit or cancel payments



Direct Pay Benefits

- **Ability to “Look Up Payment”:**
 - Check payment status
 - Cancel payments
 - Schedule same day payments



Direct Pay Benefits (cont.)

- **Saves time, money & effort:**
 - No waiting for a PIN to be mailed
 - No trips to post office
 - No postage
 - No money order or debit/credit card fees



Direct Pay Benefits

- **Flexible payment scheduling**
- **Immediate online confirmation after submitting payment**
- **Accounts credited same day**
- **Fewer payment posting errors**



Pay by Debit, Credit Card or Digital Wallet

[English](#) | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

The IRS uses third party payment processors for payments by debit and credit card. It's safe and secure; your information is used solely to process your payment.

Will Paying by Card or Digital Wallet Work for You?

- You can pay online or over the phone (see Payment Processor Contact Information below for phone payments)
- You can pay using digital wallets such as PayPal and Click to Pay
- There's a [maximum number of card payments allowed](#) based on your tax type and payment type
- Employers' federal tax deposits cannot be paid by card; see [how to pay employment taxes](#)
- For [card payments of \\$100,000 or more](#) special requirements may apply



Payment Processors

Fees by Processor

Choose the payment processor below that offers you the best fees for your card type and payment amount.

ACI Payments, Inc.

Paying by debit card?

\$2.20

Paying by credit card?

1.98%

Minimum fee \$2.50

Payments Accepted

Visa, Mastercard, Discover, American Express, STAR, Pulse, NYCE; PayPal, Click to Pay; Pay With Cash

[Make a Payment](#)

Pay1040

Paying by consumer or personal debit card?

\$2.50 or 1.87%

- \$2.50 flat fee for consumer or personal debit card
- 1.87% for other debit cards (minimum fee \$2.50)

Paying by credit card?

1.87%

Minimum fee \$2.50

Payments Accepted

Visa, Mastercard, Discover, American Express, STAR, Pulse, NYCE, Accel, AFFN, Cirrus, Interlink, Jeanie, Shazam, Maestro; Click to Pay

[Make a Payment](#)

payUSAtax

Paying by debit card?

\$2.55

Paying by credit card?

1.96%

Minimum fee \$2.69

Payments Accepted

Visa, Mastercard, Discover, American Express, STAR, Pulse, NYCE, Accel; PayPal, Click to Pay

[Make a Payment](#)



Pay by Debit, Credit Card or Digital Wallet

- **Pay online, by phone or with a mobile device using the IRS2Go app**
- **Safe & secure**
- **Several payment processors to choose from**
- **Service fee charged by processors not IRS**
- **Can pay tax due with paper or e-filed return as well as IRS bills and notices**



Electronic Federal Tax Payment System (EFTPS)

- Safe, secure, private and available 24/7
- Schedule payments whenever you want
- Get immediate confirmation
- Check payment history
- Easily change or cancel scheduled payments
- Track your payments with email notifications
- Easy to deposit estimated tax, employee withholding and payroll taxes



Register for EFTPS

- Enroll online:
 - [EFTPS.gov](https://www.irs.gov/eftps)
 - Receive PIN within 7 business days
- Enroll by mail:
 - Request enrollment form at 800-555-4477
- Begin scheduling payments as soon as you receive your PIN
- Receive a pre-enrollment letter from EFTPS
activate registration by phone: 800-555-3453
- Schedule payments by phone: 800-555-3453



EFTPS Payment Methods

- EFTPS direct
 - Pay taxes directly by phone or online
 - Must have PIN and EIN or SSN
 - Immediate EFT acknowledgement number
 - Cancel payment at least 2 business days before scheduled date
 - Debit your bank account on scheduled date
 - Check the payment status and history at [EFTPS.gov](https://www.irs.gov/eftps)



EFTPS Payment Methods (cont..)

- EFTPS through a financial institution
 - Transfer funds from your account to Treasury account
 - Check with your financial institution to see if they offer this service
- Payroll company makes payments for you
- Enroll separately to verify payments made for you
- Publication 966, *Electronic Federal Tax Payment System: A Guide to Getting Started*



EFTPS: The Electronic Federal Tax Payment System – [IRS.gov/EFTPS](https://www.irs.gov/EFTPS)

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New enrollments for EFTPS can take up to five business days to process.

The easiest way to pay all your federal taxes

[EFTPS](#) is a free system offered by the U.S. Department of Treasury to pay your federal taxes.

EFTPS® offers ...

Security you can count on

When making your electronic federal tax payment, using three pieces of identification safeguards your privacy and secures your information. The use of your Taxpayer Identification Number (EIN or SSN), Personal Identification Number (PIN) and Internet Password, along with a secure Internet browser, increases your security.

Convenience at your fingertips

- Schedule payments up to 365 days in advance.
- Make your tax payment from home or office, 24/7.
- Pay your income, employment, estimated and excise federal tax payments.
- Easily change or cancel scheduled payments.
- Track your payment with email notifications.
- View 15 months of payment history
- Receive help with payments or questions from Customer Service Agents.






Electronic Federal Tax Payment System

- HOME
- ENROLLMENT
- MY PROFILE
- PAYMENTS
- HELP & INFORMATION
- CONTACT US
- LOGIN

- ABOUT EFTPS
- HOW TO USE EFTPS
- FAQ
- WHAT'S NEW?
- PRIVACY STATEMENT
- ACCESSIBILITY STATEMENT



WELCOME TO EFTPS®

New to our site?

The Electronic Federal Tax Payment System® tax payment service is provided free by the U.S. Department of the Treasury. After you've enrolled and received your credentials, you can pay any tax due to the Internal Revenue Service (IRS) using this system.

MAKE A PAYMENT

ENROLL

You asked, we listened!

The EFTPS® Web site was recently updated based on feedback from users like you. You can now:

- Receive your confirmation by email.
- Verify the bank account that will be used when making a payment
- Change the bank account used for a payment
- Self-select your PIN when creating an additional enrollment
- Terminate an enrollment you are no longer using

See [What's New](#) for complete details.

Please note: Your tax payment is due regardless of this Web site's availability. You can always make a tax payment by calling our voice response system at 1.800.555.3453. Follow the prompts to make your payment.



EFTPS - Enroll

- **How to enroll:**
 - Go to the www.eftps.gov website
 - Use your taxpayer identification number (SSN or EIN)
 - Provide your banking information (account and routing number)
 - Get your Personal Identification Number (PIN) five days later in the mail



EFTPS – Make a Payment

- **About Payments:**
 - Payments must be scheduled at least one calendar day prior to the tax due date (before 8:00 p.m. ET.)
 - Remember, you can use EFTPS to make all federal tax payments and to review up to 15 months of your electronic federal tax payment history.



Same-Day Wire Federal Tax Payments

- **May be able to do a same-day wire from your financial institution**
- **Contact your financial institution for availability, cost, and cut-off times.**
- **For more information visit IRS.gov at: [IRS.gov/samedaywire](https://www.irs.gov/samedaywire)**



Check or Money Order

- **Payable to U.S. Treasury**
- **Please include the following information:**
 - Your name/address
 - Daytime phone number
 - SSN (of primary if joint return) or EIN
 - Tax year
 - Related tax form or notice number



Pay Your Taxes with Cash

- **Cash payment methods:**
 - Electronically using a prepaid card or mobile app
 - At one of our retail partners. Visit: [IRS.gov/paywithcash](https://www.irs.gov/paywithcash) for instructions.
 - By mail using money order or cashier's check
 - In person at one of our IRS Taxpayer Assistance Centers (TACS)



Pay with Cash at a Retail Partner

- **Pay with cash at a retail partner (participating**
- **Visit: [IRS.gov/paywithcash](https://www.irs.gov/paywithcash) for instructions.**
- **Receive an email confirming identity - IRS will then verify your information.**
- **Receive payment bar code – print or send to smart phone.**
- **Take payment bar code to store, code will be scanned, receive receipt.**



Can't Pay Now? Apply Online for a Payment Plan – IRS.gov/paymentplan

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl Ayisyen](#)

If you are a qualified taxpayer or authorized representative (Power of Attorney) you can apply for a payment plan (including installment agreement) online to pay off your balance over time.

Once you complete your online application you will receive immediate notification of whether your payment plan has been approved.

Individual Payment Plan

- [+ Do you qualify?](#)
- [+ What do you need to apply for a payment plan?](#)
- [+ What does it cost?](#)
- [+ How do I review or revise an existing plan?](#)
- [+ Power of Attorney \(POA\) for an Individual](#)

[Apply/Revise as Individual](#)

[Apply/Revise as Individual POA](#)

Business Payment Plan

- [+ Do you qualify?](#)
- [+ What does my business need to apply?](#)
- [+ What does it cost?](#)
- [+ How do I review or revise an existing plan?](#)
- [+ Power of Attorney \(POA\) for a Business](#)

[Apply/Revise as Business](#)

[Apply/Revise as Business POA](#)

More Information

[Answers to common questions](#)

Video: [Avoid Interest and Penalty Charges](#)

System Availability

Monday to Friday:

6 a.m. to 12:30 a.m. ET

Saturday:

6 a.m. to 10 p.m. ET

Sunday:

6 p.m. to 12:00 a.m. ET

The system will only be available during times above; please return to the system during system availability to use the Online Payment Agreement application.



Resource – Pay Online webpage - IRS.gov/pay

Home / Payments

Pay Online

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Кreyòl Ayisyen

We accept full and partial payments, including payments toward a payment plan (including installment agreement). Penalties and interest will continue to grow until you pay the full balance.

- Bank Account (Direct Pay)
- Debit or Credit Card
- Business Tax Payment (EFTPS)
- Your Online Account
- Payment Plan
- Penalties
- Tax Withholding
- Foreign Electronic Payments
- User Fees

Sign In to Pay and See Your Payment History

For individuals only.

- View the amount you owe, your payment plan details, payment history, and any scheduled or pending payments.
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Pay from Your Bank Account

For individuals only. No registration required. No fees from IRS. Schedule payments up to a year in advance.

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For individuals and businesses (not for payroll tax deposits). Processing fees apply.

Pay Now by Card or Digital Wallet

Make Business Payments or Schedule Estimated Payments with the Electronic Federal Tax Payment System (EFTPS)

For businesses, tax professionals and individuals. Make payments from a bank account. Enrollment required.

Go to EFTPS

Need More Time to Pay?

Avoid a penalty by filing and paying your tax by the due date, even if you can't pay what you owe.

For individuals and businesses: Apply online for a payment plan (including installment agreement) to pay off your balance over time. Fees apply.

Apply for a Payment Plan

See if you qualify for an [Offer in Compromise](#) to settle your debt for less than you owe.

If you're facing financial hardship, you may be eligible to ask for a [temporary collection delay](#) until your finances improve.

Other Ways You Can Pay

- [Same-Day Wire](#) — Bank fees may apply
- [Check or Money Order](#) — Through U.S. mail
- [Cash](#) — Through a retail partner and other methods
- [Electronic Funds Withdrawal](#) — During e-filing





Access your tax account

Access Your Tax Account

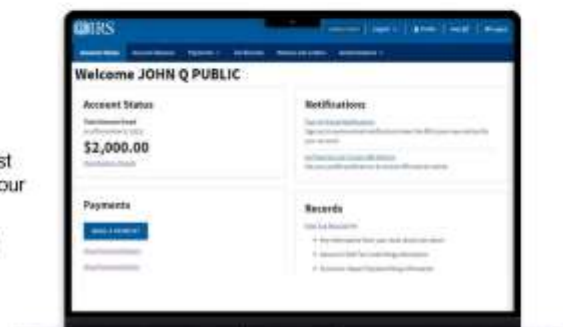
Access Your IRS Individual Online Account

IRS.gov/account



Access Tax Records

- View key information from your most recently filed tax return, including your adjusted gross income.
- View payment amounts needed for filing, including Economic Impact Payments and advance Child Tax Credit payments.





IRS.gov/businessaccount



Business Tax Account

Access your Business Tax Account

Do more with a Business Tax Account

- View and pay your tax balance or make a Federal Tax Deposit
- View your payment history for recent transactions
- Request a tax compliance check
- View the business name and address on file with the IRS
- View and download select digital notices or transcripts for payroll, income and excise tax returns

Discover if you qualify to use a Business Tax Account at [IRS.gov/businessaccount](https://www.irs.gov/businessaccount)



Review

- E-file returns — Safe, accurate, complete, acknowledged by IRS, faster refunds and can direct deposit refund amount
- Software available to fill out forms needed and calculate tax
- E-pay with Direct Pay, EFW or EFTPS-must enroll
- Safe, fast, instantaneously acknowledged by IRS
- Available 24/7
- More information:
 - [IRS.gov/Filing](https://www.irs.gov/Filing)
 - [IRS.gov/Pay](https://www.irs.gov/Pay)



Contact Information



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IRS.gov



Thank you for participating



FOR THE LIFE OF YOUR BUSINESS

POWERED BY



U.S. Small Business
Administration

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