

Making electronic tax payments to the IRS

An [Executive Order](#) issued March 25, 2025, has mandated the transition to electronic payments for all federal disbursements and receipts, which includes payments to and from Treasury for tax payments and refunds. On Sept. 23, 2025, the IRS announced in a [news release](#) that paper tax refund checks will be phased out beginning Sept. 30, 2025. On Jan. 26, 2026, the IRS issued frequently asked questions (FAQs) in [Fact Sheet 2026-02](#) to help taxpayers, businesses, and other stakeholders understand the changes under the EO. As of now, taxpayers should continue to use existing payment options until further notice.

This resource is meant to outline options for electronic payments to the IRS in preparation for changes to come.

Pay from a bank account using Direct Pay

- No sign-in required, but it will be necessary to verify identity (using information from a prior filed Form 1040)
- Able to schedule a future payment, including recurring payments
- Payments accepted:
 - Balance due with Form 1040
 - Estimated payments with Form 1040-ES
 - Amended return payments with Form 1040-X
 - Extension payments with Form 4868
 - For more information, see [types of payments available to individuals through direct pay](#), and download the [IRS Direct Pay: A visual step-through](#) to guide you through the process.

Be sure to:

- Select the correct reason for payment (for example, balance due, application for extension, etc.)
- Select the correct tax period for payment
- Request to receive a confirmation email for the payment.

Pay by debit card, credit card or digital wallet

- Fees apply, depending on the type of processor and the type of payment
- Pay online or over the phone (contact information provided for processor)

Pay from your IRS account

- Must have an ID.me account to access your IRS account
- Able to view data from your recently filed return, check your refund, view digital copies of notices from the IRS
- Schedule and cancel future payments
- Review any authorization requests

In applying the tax guidance included in this resource, the practitioner should, using professional judgment, assess the relevance and appropriateness of such guidance to specific circumstances. The tax guidance in this document has been reviewed by the AICPA Tax Division staff and the Tax Practice Management Committee.

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