

# Making Estimated Payments: Federal Income Taxes

Estimated taxes | Internal Revenue Service | Online Services

irs.gov/businesses/small-businesses-self-employed/estimated-taxes

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## Estimated taxes

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Kreyòl ayisyen

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For recent developments, see the tax year 2023 [Publication 505, Tax Withholding and Estimated Tax](#).

Taxes must be paid as you earn or receive income during the year, either through withholding or estimated tax payments. If the amount of income tax withheld from your salary or pension is not enough, or if you receive income such as interest, dividends, alimony, self-employment income, capital gains, prizes and awards, you may have to make estimated tax payments. If you are in business for yourself, you generally need to make estimated tax payments. Estimated tax is used to pay not only income tax, but other taxes such as self-employment tax and alternative minimum tax.

If you don't pay enough tax through withholding and estimated tax payments, you may have to pay a penalty. You also may have to pay a penalty if your estimated tax payments are late, even if you are due a refund when you file your tax return.

Estimated tax requirements are different for farmers, fishermen, and certain higher income taxpayers. [Publication 505, Tax Withholding and Estimated Tax](#), provides more information about these special estimated tax rules.

### Who must pay estimated tax

Individuals, including sole proprietors, partners, and S corporation shareholders, generally have to make estimated tax payments if they expect to owe tax of \$1,000 or more when their return is filed.

Corporations generally have to make estimated tax payments if they expect to owe tax of \$500 or more when their return is filed.

You may have to pay estimated tax for the current year if your tax was more than

**Related topics**

- [Business structures](#)
- [Online Tax Calendar](#)
- [Starting a business](#)
- [E-file Employment Tax Forms](#)
- [Interactive Tax Assistant](#)
- [YouTube video: Interactive Tax Assistant](#)

**Estimated Tax Payments**

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For estimated tax purposes, the year is divided into [four payment periods](#). Each period has a specific payment due date. If you don't pay enough tax by the due date of each of the payment periods, you may be charged a penalty even if you are due a refund when you file your income tax return.

If a payment is mailed, the date of the U.S. postmark is the date of payment. If the due date for an estimated tax payment falls on a Saturday, Sunday, or legal holiday, the payment will be on time if you make it on the next day that isn't a Saturday, Sunday or holiday.

### How to pay estimated taxes

You may send estimated tax payments with [Form 1040-ES](#) by [mail](#), or you can [pay online](#), by phone or from your mobile device using the [IRS2Go app](#). You can also mail [Payments](#) estimated tax payments through your online account, where you can see your payment history and other tax records. Go to [IRS.gov/account](#). Visit [IRS.gov/payments](#) to view all the options. For additional information, refer to [Publication 505, Tax Withholding and Estimated Tax](#).

Using the Electronic Federal Tax Payment System (EFTPS) is the easiest way for individuals as well as businesses to pay federal taxes. Make **ALL** of your federal tax payments including federal tax deposits (FTDs), installment agreement and estimated tax payments using **EFTPS**. If it's easier to pay your estimated taxes weekly, bi-weekly, monthly, etc. you can, as long as you've paid enough in by the end of the quarter. Using EFTPS, you can access a history of your payments, so you know how much and when you made your estimated tax payments.

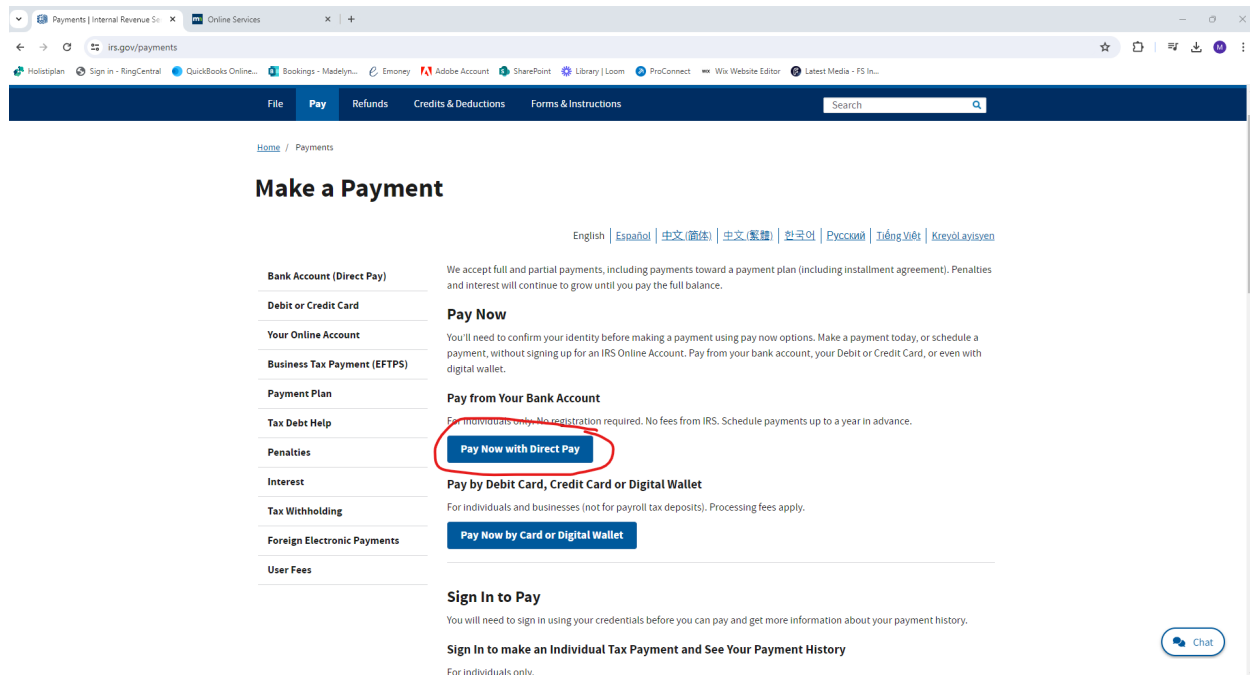
Corporations must deposit the payment using the [Electronic Federal Tax Payment System](#). For additional information, refer to [Publication 542, Corporations](#).

### Penalty for underpayment of estimated tax

If you didn't pay enough tax throughout the year, either through withholding or by making estimated tax payments, you may have to pay a penalty for underpayment of estimated tax. Generally, most taxpayers will avoid this penalty if they owe less than \$1,000 in tax after subtracting their withholdings and credits, or if they paid at least 90% of the tax for the current year, or 100% of the tax shown on the return for the prior year, whichever is smaller. There are special rules for farmers, fishermen, and certain higher income taxpayers. Please refer to [Publication 505, Tax](#)

[payments](#)

# Making Estimated Payments: Federal Income Taxes



This screenshot shows the IRS Payments page. The left sidebar contains a menu with options: Bank Account (Direct Pay), Debit or Credit Card, Your Online Account, Business Tax Payment (EFTPS), Payment Plan, Tax Debt Help, Penalties, Interest, Tax Withholding, Foreign Electronic Payments, and User Fees. The main content area is titled 'Make a Payment' and includes a language selector at the top right. Below the title, there are sections for 'Pay Now', 'Pay from Your Bank Account', 'Pay by Debit Card, Credit Card or Digital Wallet', and 'Sign In to Pay'. The 'Pay Now with Direct Pay' button is highlighted with a red circle. A 'Chat' button is located in the bottom right corner.

Payments | Internal Revenue Service | Online Services

File Pay Refunds Credits & Deductions Forms & Instructions

Home / Payments

## Make a Payment

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**Bank Account (Direct Pay)**

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.

**Pay Now**

You'll need to confirm your identity before making a payment using pay now options. Make a payment today, or schedule a payment, without signing up for an IRS Online Account. Pay from your bank account, your Debit or Credit Card, or even with digital wallet.

**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**

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

**Pay Now by Card or Digital Wallet**

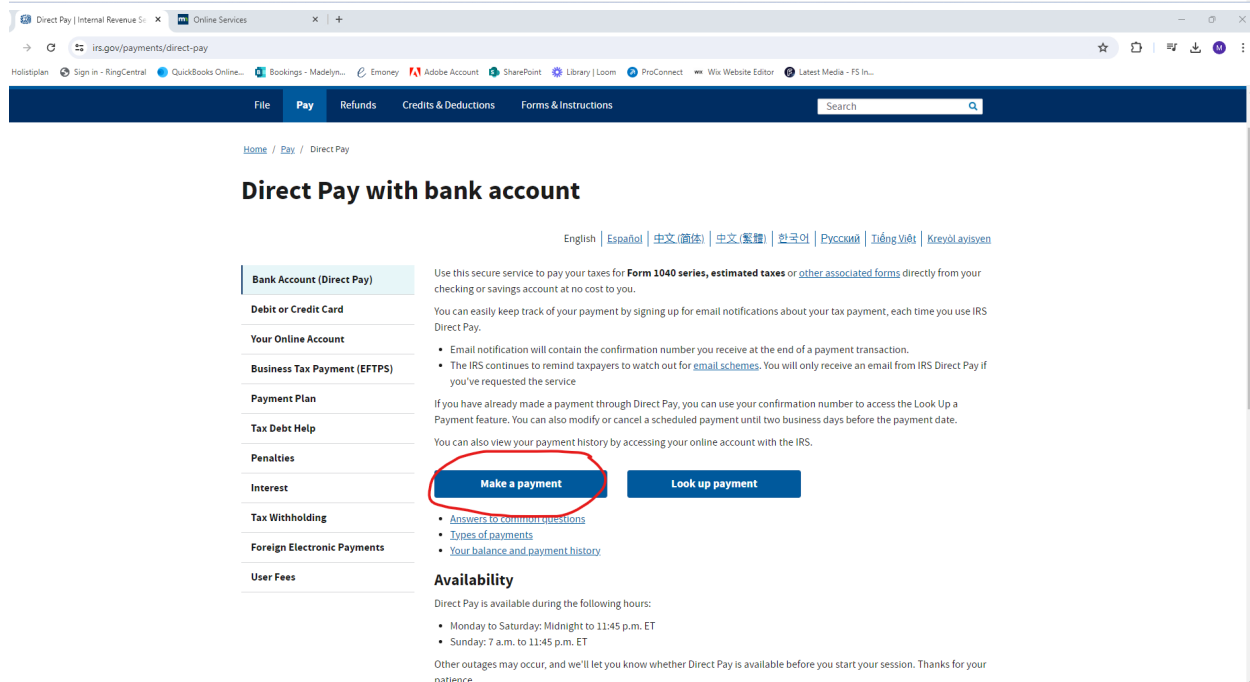
**Sign In to Pay**

You will need to sign in using your credentials before you can pay and get more information about your payment history.

**Sign in to make an Individual Tax Payment and See Your Payment History**

For individuals only.

Chat



This screenshot shows the IRS Direct Pay page. The left sidebar contains a menu with options: Bank Account (Direct Pay), Debit or Credit Card, Your Online Account, Business Tax Payment (EFTPS), Payment Plan, Tax Debt Help, Penalties, Interest, Tax Withholding, Foreign Electronic Payments, and User Fees. The main content area is titled 'Direct Pay with bank account' and includes a language selector at the top right. Below the title, there are sections for 'Direct Pay', 'Availability', and 'Make a payment'. The 'Make a payment' button is highlighted with a red circle. A 'Look up payment' button is also present.

Direct Pay | Internal Revenue Service | Online Services

File Pay Refunds Credits & Deductions Forms & Instructions

Home / Pay / Direct Pay

## Direct Pay with bank account

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**Bank Account (Direct Pay)**

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

Other outages may occur, and we'll let you know whether Direct Pay is available before you start your session. Thanks for your patience.

# Making Estimated Payments: Federal Income Taxes



Signed in as: [REDACTED] [Sign Out](#)

## 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

Estimated Tax

#### Apply Payment To

1040ES (for 1040, 1040A, 1040EZ)

#### Tax Period for Payment

2024

[CONTINUE >](#)

# Making Estimated Payments: Federal Income Taxes


Step 2 of 5

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 \*   
2023 ▼

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

Filing Status \*   
Single ▼

First Name \*  
[REDACTED]

Last Name \*  
[REDACTED]

Confirm Last Name \*  
[REDACTED]

SSN or ITIN \*   
(example: 000112222)  
XXX-XX-XXXX


Confirm SSN or ITIN \*  
XXX-XX-XXXX

Date of Birth \*

# Making Estimated Payments: Federal Income Taxes

directpay.irs.gov/directpay/payment?execution=e1s3

Sign in - RingCentralQuickBooks Online...Bookings - Madelyn...EmoneyAdobe AccountSharePointLibrary | LoomProConnectWix Website EditorLatest Media - FS In...

Signed in as [REDACTED] [Sign Out](#)

Direct Pay

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

Step 3 of 5

All fields are required.

### Your Payment Information

Please enter and confirm the payment amount below.


Select a date for your payment to be processed. The payment date selected is the date you will get credit for the payment although the payment may settle on a future date.


**Payment Amount** (example: 12345.00)

\$

**Confirm Payment Amount**

\$

**Payment Date** (within 365 days) 

06-14-2024 

### Your Bank Account Information

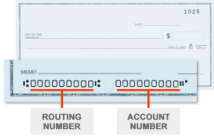
**Routing Number** (example: 123456789)

**Account Number**

**Confirm Account Number**

**Account Type**

☐ Checking



ROUTING NUMBER

ACCOUNT NUMBER