



## Summary of Electronic Payment Options – IRS and Massachusetts

### IRS

- 1) Log on to [IRS.gov/payments/direct-pay](https://www.irs.gov/payments/direct-pay)
- 2) Select "Make a Payment."
  - In the drop-down box, "Reason for Payment", select "Balance Due" or "Estimated Tax" as appropriate.
  - In the drop-down box, "Apply Payment To",
    - i. Select "Income Tax – Form 1040" for Balance Due
    - ii. Select "1040ES" for Estimates
  - In the drop-down box, "Tax Period for Payment"
    - i. Select 2023 for Balance Due Payments
    - ii. Select 2024 for Estimates
- 3) Continue to follow all prompts to enter identifying information, banking information, payment amounts, dates, etc.
- 4) When prompted, enter an email address to ensure you receive payment confirmations.
- 5) Review all information to confirm it is correct and click Submit.
- 6) Repeat the process as needed to schedule additional estimated payments.

### Massachusetts

- 1) Log on to [mtc.dor.state.ma.us/mtc](https://mtc.dor.state.ma.us/mtc)
- 2) In the Quick Links section, select "Make aPayment."
- 3) Step 1: TaxpayerType:
  - Select "I am, or I represent, an individual..."
- 4) Step2:
  - Enter identifying information.
  - Under Select PaymentType
    - i. For balances due with your 2023 return– Select "Make a return payment for tax year2023."
    - ii. For estimates for the upcoming year– Select "Make an estimate payment for tax year 2024."
- 5) Continue to follow all prompts to enter identifying information, banking information, payment amounts, dates,etc.
- 6) When prompted, enter an email address to ensure you receive payment confirmations.
- 7) Review all information to confirm it is correct and click Submit.
- 8) Repeat the process as needed to schedule additional estimated payments.