



Electronic Payment Method for IRS for Balances Due with Individual Tax Returns (Form 1040)

Note: Rather than making one-time payments, you also have the option to create an IRS account to store payment information, view prior year tax return information, payment history, etc.

[Use this link in order to create an IRS account.](#)

For One-Time Payments:

- 1) Click on [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.”
 - In the drop-down box, “Apply Payment To”, select “Income Tax – Form 1040.”

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

Step 1 of 5

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 [IRS Direct Pay Business Payments Portal](#).

Reason for Payment: Balance Due

Apply Payment To: Income Tax - Form 1040

Tax Period for Payment: 2025

CONTINUE >

- In the drop-down box, “Tax Period for Payment”, select “2025” (or other tax year if appropriate)
- 3) Select “Continue.”
- 4) To Verify Identity, select a “Tax Year.” Note: (this does not need to be for the tax year you are paying for).
 - Select the “Filing Status” for the tax year you selected above. Note: This may not be the same for the current tax year.
 - Fill in the rest of the field boxes with your personal information. Note: The address input must match the tax year you selected above.

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- Read and check the box for the “Privacy Act and Paperwork Reduction Act”, then select “Continue.”
- 5) Enter in the payment amount and select a payment date, no later than the tax return due date. See the cover letter of your tax return for amounts and dates.
 - 6) Enter in your bank information.
 - 7) **Recommended:** Provide your email address to receive notifications then select “Continue.”
 - 8) Agree to the Disclosure Authorization.
 - 9) Review your payment details, complete the Electronic Signature, and click Submit.
 - 10) **Recommended:** Print your payment confirmation and review your email to confirm receipt.
 - 11) Click Exit to close the site.