



Electronic Choices *for* Paying *ALL* Your Federal Taxes



The Easiest Way

to Pay All Your Federal Business Taxes



More than 4 million businesses are enrolled in EFTPS (Electronic Federal Tax Payment System) for their benefit—saving time and money in paying their federal business taxes electronically.

- **CONVENIENCE**
- **CONTROL**
- **EASY ACCESS**

EFTPS-OnLine: www.eftps.gov



After you enroll, you can use EFTPS-OnLine to make a payment, cancel a payment, review your payment history, change bank account information...and more! Easy to navigate, secure with both a PIN and Internet Password combination.

Visit www.eftps.gov to enroll.

Here's What You Need to Know About EFTPS

◆ IT'S EASY TO USE

EFTPS is a tax payment system provided free by the U.S. Department of the Treasury, designed with busy taxpayers in mind. Online or by phone, you input your tax payment information and send it. That's all!



◆ YOU DECIDE YOUR PAYMENT METHOD

When you enroll in EFTPS, you can select how you want to make your payments. There are two primary payment methods with EFTPS. You can select either or both methods:

1. EFTPS-Direct

2. EFTPS-Through a Financial Institution

You may also choose to use the Same Day payment method offered by some financial institutions.

EFTPS-Direct

(ACH Debit)

- **EFTPS-Direct** — is an electronic payment method that allows you to access EFTPS directly to report your tax information. On the date you indicate, EFTPS will move the funds from your account to the Treasury's account. Funds will not move from your account until the date you indicate, (no government agency has access to your account), and your tax records will be updated with the IRS. You can initiate your payment directly using the Internet or your phone.

– **EFTPS-OnLine**

– **EFTPS-Phone**

With EFTPS-Direct both methods are interchangeable. You can make a tax payment using EFTPS from anywhere there is a phone or secure Internet access.



HERE'S HOW EFTPS-DIRECT WORKS:

Step 1



At least one calendar day prior to your tax due date, before 8:00 pm ET, you access EFTPS by Internet or phone. EFTPS will prompt you for the necessary information to complete your tax payment.

Step 2



The system processes the information reported, and when accepted, you receive an Electronic Funds Transfer (EFT) Acknowledgement Number that you should keep for your records in case of any questions at a later date.

Step 3



Once your tax payment instructions are accepted, EFTPS will originate an ACH debit transaction against your designated account on the date you indicated when you made your tax payment.

Step 4



The funds will be transferred to the Treasury's account and the tax data will be reported to the IRS to update your tax records.

EFTPS-Through a Financial Institution

(ACH Credit)

- **EFTPS-Through a Financial Institution—**

If you elect to make your payments using a service offered by a financial institution, you will instruct them to electronically move funds from your account to the Treasury's account.

Please make sure you first check with your financial institution to learn if they offer this service, how much it costs, and if you are eligible to use it. Not all financial institutions offer this service.

HERE'S HOW EFTPS-THROUGH A FINANCIAL INSTITUTION WORKS:

Step 1



At least one day prior to the tax due date, you initiate the tax payment through your financial institution. The tax payment must be made prior to your financial institution's ACH processing deadline.

Step 2



Your financial institution will originate an ACH credit transaction to EFTPS, transferring the funds to the Treasury's account, and the tax data to IRS for updating your tax records.

◆ **SAME DAY PAYMENT**

While EFTPS-Direct and EFTPS-Through a Financial Institution are the primary payment methods for EFTPS, you may use the Same Day Payment method.

Check with your financial institution for fees involved. Typically, the cost of Same Day Payments is higher than the other payment methods.

◆ **ALWAYS AT YOUR FINGERTIPS**

EFTPS offers you total convenience. If you choose to make your payments using EFTPS-Direct, you can do so 24 hours a day, 7 days a week from office or home—as long as you initiate your payment at least one calendar day before it's due. But be assured that your funds will not move from your account until the date you indicate.

As an added bonus, if you will be out-of-town when your tax payment is due, or you want to plan ahead, EFTPS offers payment scheduling. You may schedule your payment instructions for up to 120 days in advance of the tax due date, and then EFTPS will automatically make your payments for you on the due date you indicate.

◆ **YOU'RE IN CONTROL**

Whether you use EFTPS-Direct or EFTPS-Through a Financial Institution, you're in control of initiating your tax payments. Your tax due date remains the same, and no government agency has access to your account.

Got A Question?

- **EFTPS Has the Answer**

When you use EFTPS, you'll find friendly Customer Service available to help answer any questions you may have about your payments. Customer Service Centers are open 24 hours a day, 7 days a week.



**Call 1-800-555-4477 or 1-800-945-8400
with questions.**

- ◆ **ENROLL TODAY!**

Join the millions of companies already using EFTPS to save time and money. Enroll online at www.eftps.gov. To receive an Enrollment Form and instructions, call 1-800-555-4477 or 1-800-945-8400. Complete and mail your form to the address indicated on the form you receive.

As soon as you receive your Confirmation Package and Personal Identification Number (PIN), you'll have everything you need to begin using EFTPS.

**Enroll today and enjoy
the most convenient
way to make federal
business tax payments**

Remember, if you use EFTPS-OnLine you will also need a Password. You will receive instructions on how to obtain your Internet Password in your Confirmation/Update Package.

**To receive your Enrollment Form,
call 1-800-555-4477 or 1-800-945-8400.**

Frequently Asked Questions about EFTPS...

WHAT BUSINESS TAXES CAN BE PAID ELECTRONICALLY WITH EFTPS?

Once you enroll in EFTPS, your business can use EFTPS to make all federal tax payments electronically, including the following taxes:

Form 720

Quarterly Federal Excise Tax Return

Form 940

Employer's Annual Federal
Unemployment Tax (FUTA) Return

Form 941

Employer's Quarterly Federal Tax
Return

Form 943

Employer's Annual Tax Return for
Agricultural Employees

Form 945

Annual Return of Withheld Federal
Income Tax

Form 990-C

Farmer's Cooperative Association
Income Tax Return

Form 990-PF

Return of Private Foundation

Form 990-T

Exempt Organization Business Income
Tax Return Section 4947(a)(1)
Charitable Trust Treated as a
Private Foundation

Form 1041

Fiduciary
Income Tax
Return

Form 1042

Annual
Withholding
Tax Return for
U.S. Sources
of Income of
Foreign Persons

Form 1120

U.S. Corporation Income Tax Return

Form CT-1

Employer's Annual Railroad
Retirement Tax Return

**In addition, you
can use EFTPS to
make ALL your
federal business
tax payments,
including income,
estimated, and
excise taxes.**

WHAT IF I USE A PAYROLL COMPANY

If you choose to allow your payroll company to make tax payments on your behalf, you should check with them for specific fees, deadlines, and instructions pertaining to enrollment in EFTPS. You will also need to determine which taxes they are paying for you. If they are not making all of your tax payments through EFTPS, you will need to enroll in EFTPS to initiate those tax payments not handled by your payroll company.

It is also a good idea to enroll in EFTPS separately so that you have flexibility if you ever need to change payroll companies in the future.

NOTE: If you select EFTPS-Through a Financial Institution, you will receive a PIN from EFTPS for payment inquiries only; it cannot be used to initiate a payment.

WHAT ABOUT SECURITY AND EFTPS?

To use EFTPS-Direct, you will receive a Personal Identification Number (PIN). Your PIN must be used in combination with your Taxpayer Identification Number (TIN) to gain access to EFTPS by Internet or phone. You have complete and exclusive control over your PIN. The government does not have access to your PIN.

If you use EFTPS-OnLine, you will also need to obtain a Password that together with your PIN and TIN gives you maximum security online.

WHAT ARE THE COSTS OF USING EFTPS?

It's free. There are no fees charged by the government for using EFTPS-Direct. You should check with your financial institution to learn if there will be a charge when the transaction is posted to your account. If you choose to use a service offered by your financial institution or payroll company, make sure you check with them regarding any fees.



HOW DO YOU ENROLL?

You enroll online or by completing IRS Form 9779, Business Enrollment Form, and mailing it to the EFTPS Enrollment Center.

To enroll online,
visit www.eftps.gov

To receive an Enrollment Form,
call 1-800-555-4477
or 1-800-945-8400.

WHAT HAPPENS AFTER ENROLLMENT?

Once you have enrolled online or completed and mailed your Enrollment Form and it is received by EFTPS, EFTPS processes your enrollment and sends you a Confirmation Package including a step-by-step Payment Instruction Booklet and instructions on how to obtain an Internet Password. Under separate cover you will receive your PIN. Once you receive your PIN, you may begin making payments by phone. After you obtain your Internet Password, you can then use EFTPS-OnLine.

NOTE: If your Enrollment Form is incomplete and cannot be processed, you will receive notification from EFTPS regarding any missing information or information that does not match IRS records.

WHAT ARE MY RESPONSIBILITIES WITH EFTPS?

With all the EFTPS payment methods, you have certain responsibilities.

- **For EFTPS-Direct payments, you are responsible for...**

- **Making your tax payment into EFTPS at least one calendar day prior to tax due date;**
- **Recording the EFT Acknowledgement Number you receive;**
- **Making sure your account contains the funds to cover your tax payment.**

You will not be subject to penalty if you initiated your direct payment to EFTPS timely. The EFT Acknowledgement Number will verify timely initiation of your payment.



- **For EFTPS-Through a Financial Institution, you are responsible for...**

- **Initiating your tax payment through your financial institution prior to its processing deadline, at least one calendar day prior to the tax due date;**
- **Making sure the financial institution originates the payment on your behalf;**
- **Making sure your account contains the funds to cover your tax payment.**

If a payment is late, and the instructions were delivered to your financial institution before the tax deadline, any late penalty may be abated.



CUSTOMER SERVICE

Once you enroll in EFTPS, you will have a dedicated Customer Service Center to answer any questions you may have.

**To enroll online visit
www.eftps.gov**

**To receive your Enrollment Form,
call 1-800-555-4477
or 1-800-945-8400.**



Department of the Treasury
Internal Revenue Service

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