



ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
PAYMENT INSTRUCTION BOOKLET
FOR BUSINESS & INDIVIDUAL TAXPAYERS



Thank you for enrolling.

This is your quick reference guide for using the Electronic Federal Tax Payment System (EFTPS).

Note: All federal taxes for both businesses and individuals can be paid using EFTPS.

Payments must be scheduled by 8 p.m. ET the day before the due date to be timely.

For additional information, please see the FAQ section of www.eftps.gov.

If you have downloaded this booklet but have not yet enrolled, simply visit www.eftps.gov and select “Enrollment” to get started.

MAKING A PAYMENT

ONLINE:

1 Acquire an Internet password by calling **1.800.982.3526**. When requested, enter:

- Taxpayer ID Number (EIN if enrolled as a business or SSN if enrolled as an individual)
- The PIN you received in the mail
- The last eight digits of your Enrollment Number

Missing your Enrollment Number or PIN? Contact **EFTPS Customer Service:**

1.800.555.4477 for businesses

1.800.316.6541 for individuals

2 Visit www.eftps.gov, select “Make a Payment,” and log in with your EIN/SSN, PIN, and Internet password.

If you just received your password by phone, you’ll be prompted to change it.

3 Select the tax form, payment type, period, and amount (and subcategory information, if applicable).

4 Select the date you want your payment to be received.

5 Follow the screens through the process. Once accepted, you’ll get an EFT Acknowledgment Number as your receipt.

PHONE:

1 Gather your information, including your EIN (for business) or SSN (for individual), PIN, and tax form number.

2 Call the EFTPS Tax Payment toll-free number (available 24 hours a day, 7 days a week):

1.800.555.3453 for businesses

1.800.315.4829 for individuals

3 Follow the voice prompts to select the tax form, payment type, period, and amount (and subcategory information, if applicable). If you encounter any problems, you will be transferred automatically to a live operator for assistance.

4 Record your EFT Acknowledgment Number.

To practice making a payment by phone, call the **Phone Tutorial System** toll free at **1.800.572.8683**.

The practice confirmation number you will receive is **999-99999**.

CANCELING A PAYMENT

To cancel a payment, you will need the following:

- Your EIN (for businesses) or SSN (for individuals)
- PIN
- Tax form number
- The last eight digits of the EFT Acknowledgment Number for the payment you wish to cancel (this was the confirmation you received when the payment was scheduled).

If you do not have the last eight digits of the EFT number, please call **EFTPS Customer Service**.
(See phone numbers on back.)

ONLINE:

- 1 Log in and select “Payments.”
- 2 Select “Cancel a Payment” and follow the process.
- 3 Record the Cancellation EFT Acknowledgment Number you receive, and keep for your records.

PHONE:

- 1 Call the EFTPS Tax Payment toll-free number (available 24 hours a day, 7 days a week):
1.800.555.3453 for businesses
1.800.315.4829 for individuals
- 2 Follow the voice prompts.
- 3 Record the Cancellation EFT Acknowledgment Number you receive, and keep for your records.

NOTE

If you wish to cancel a scheduled payment, you must do so by 8 p.m. local time at least two days before the scheduled date. For example, a payment scheduled for Monday cannot be canceled after 8:00 p.m. local time the previous Thursday.

EFTPS TIP

Businesses with an annual federal tax liability of more than \$200,000 are required to pay electronically.

CHANGING FINANCIAL INSTITUTION INFORMATION

ONLINE:

- 1 Go to **www.eftps.gov** and select “My Profile.”
- 2 Log in and select “Additional Enrollment.”
- 3 Complete the information to create a new enrollment.
- 4 Enter the new financial information.
- 5 Create a new PIN.
- 6 Once completed, you’ll be given the number to call for a new Internet password.

PHONE:

- 1 Call:
1.800.555.3453 for businesses
1.800.315.4829 for individuals
- 2 Follow the prompts to complete the enrollment.
- 3 Enter the new financial information.
- 4 Create a new PIN.

NOTE

If you change your financial institution information, you are creating a new enrollment that will be associated with that bank account.

If you want payments you’ve already scheduled to be charged against your new bank account, you must cancel those payments and reschedule them using the PIN associated with your new enrollment.

Please contact **EFTPS Customer Service** for information on deleting the old PIN and related account information if it is no longer needed.

EFTPS TIP

You can access up to sixteen months’ history of payments made with EFTPS.

IRS TAX FORM NUMBERS & CODES—BUSINESSES

Refer to this guide to find common tax form information before making your payment online or by phone. Please note that this table is not all-inclusive. If a particular number is not listed, contact the IRS at **1.800.829.4933**.

IRS Tax Form Number	Phone Payment EFTPS Form No.	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No.
11-C	112	01–12	Special Tax Return & Application for Registry-Wagering	Payment due with a return Payment due on an IRS notice	01111 01117
706-GS	706473	12	Generation-Skipping Transfer Tax for Distribution	Payment due with a return Payment due on an IRS notice Payment due on an extension	70621 70627 70622
706-GS	706478	12	Generation-Skipping Transfer Tax for Terminations	Payment due with a return Payment due on an IRS notice Payment due on an extension	70631 70637 70632
709	709	01–12	Gift Tax Return	Payment due with a return Payment due on an IRS notice Payment due on a payment	07091 07097 07096
720	720	03, 06, 09, 12	Quarterly Excise Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice <i>See pg. 22 for IRS subcategory codes</i>	72005 72001 72007
730	730	01–12	Tax on Wagering	Payment due with a return Payment due on an IRS notice	07301 07307
926	926	12	Return by Transferor of Property to Foreign Corporation, Estate, Trust, or Partnership	Payment due with a return Payment due on an IRS notice	09261 09267
940	940	12	Employer's Annual Unemployment Tax Return	Federal Tax Deposit Payment due with a return A deficiency assessed by IRS	09405 09401 09404
941	941	03, 06, 09, 12	Employer's Quarterly Tax Return (all Form 941 series)	Federal Tax Deposit Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS Subcategory breakdown for 941: Social Security = "1" Medicare = "2" Withheld = "3"	94105 94101 94107 94104
943	943	12	Employer's Annual Tax for Agricultural Employees	Federal Tax Deposit Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS	09435 09431 09437 09434
944	944	12	Employer's Annual Employment Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Subcategory breakdown for 944: Social Security = "1" Medicare = "2" Withheld = "3"	94405 94401 94407
945	945	12	Withheld Federal Income Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice	09455 09451 09457
990	990	01–12‡	Organization Exempt Income Tax	Payment due with a return Payment due on an IRS notice	09901 09907
990-BL	99025	01–12‡	Information & Initial Excise Tax Return for Black Lung Benefit Trust & Certain Related Persons	Payment due with a return Payment due on an IRS notice	99011 99017
990-C	9902	01–12‡	Exempt Cooperative Association Income Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	99026 99021 99027 99022
990-PF	99073	01–12‡	Return of Private Foundation Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice	99036 99031 99037
990-T	9908	01–12‡	Exempt Organization Business Income Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	99046 99041 99047 99042
1041	1041	01–12‡	Fiduciary Income Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	10411 10417 10416 10412
1041-A	10412	01–12	U.S. Information Return—Trust Accumulation of Charitable Amounts	Payment due with a return Payment due on an IRS notice	10411 10417
1042	1042	12	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	10425 10421 10427 10422
1065	1065	01–12‡	Partnership Return of Income	Payment due with a return Payment due on an IRS notice Payment due on an extension Estimated Payment	10651 10657 10652 10656

IRS TAX FORM NUMBERS & CODES—BUSINESSES

IRS Tax Form Number	Phone Payment EFTPS Form No.	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No.
1066	1066	01–12	Real Estate Mortgage Conduit Income Tax	Payment due on an IRS notice Payment due on an extension	10667 10662
1120	1120	01–12‡	US Corporation Income Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension Amended return (1120X)	11206 11201 11207 11202 11200
1120-IC-DISC	112034	01–12‡	Domestic International Sales Corporation Return	Payment due with a return Payment due on an IRS notice	11211 11217
2090	2090	01–12	Heavy Vehicle Use Tax Return	Payment due with a return Payment due on an IRS notice	22901 22907
2438	2438	12	Regulated Investment Company—Undistributed Capital Gains	Payment due with a return Payment due on an IRS notice	24381 24837
3520	3520	12	Information Return—Creation/Transfer to Foreign Trusts	Payment due with a return Payment due on an IRS notice	35201 35207
4720	4720	01–12	Return of Certain Excise Taxes on Charities & Other Persons Under Chapters 41 & 42 of the IRC	Payment due with a return Payment due on an IRS notice	47201 47207
5227	5227	01–12‡	Split-Interest Trust Information Return	Payment due with a return Payment due on an IRS notice	52271 52277
5329	5329	01–12	Return for Individual Retirement Arrangement Taxes	Payment due on an IRS notice	53297
5811	5811	01–12	Examination Return Preparer Case Closing Document	Payment due with a return Payment due on an IRS notice	58111 58117
6069	6069	12	Return of Excise Tax on Excessive Contributions to Black Lung Trust Under Sec. 4953	Payment due with a return Payment due on an IRS notice	60691 60697
8038	8038	01–12	Information Return for Tax Exempt Private Activity Bond Issue	Payment due with a return Payment due on an IRS notice	80381 80387
8288	8288	01–12	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests	Payment due with a return Payment due on an IRS notice	82881 82887
8404	8404	01–12	Interest Charge on DISC-Related Deferred Tax Liability	Payment due with a return Payment due on an IRS notice	84041 84047
8612	8612	01–12	Return of Excise Tax on Undistributed Income of Real Estate Investment Trust	Payment due with a return Payment due on an IRS notice Payment due on an extension	86121 86127 86122
8613	8613	01–12	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	Payment due with a return Payment due on an IRS notice Payment due on an extension	86131 86137 86132
8697	8697	01–12	Interest Under the Look-Back Method for Completed Long-Term Contracts	Payment due with a return Payment due on an IRS notice	86971 86977
8725	8725	01–12	Excise Tax on Greenmail	Payment due on an IRS notice Payment due on an extension	87257 87252
8752	8752	12	Required Payment or Refund Under Sec. 7519	Payment due with a return Payment due on an IRS notice	87521 87527
8804	8804	01–12	Annual Return of Partnership Withholding Tax (Sec. 1446)	Payment due with a return Payment due on an IRS notice Payment due on an extension	88041 88047 88042
8805	8805	01–12	Foreign Partners Information Statement of Sec. 1446 Withholding Tax	Payment due with a return Payment due on an IRS notice	88041 88047
8813	8813	01–12	Partnership Withholding Tax Payment	Payment due with a return Payment due on an IRS notice	88041 88407
8831	8831	01–12	Excise Taxes on Excess Inclusions of REMC Residual Interest	Payment due with a return Payment due on an IRS notice	86121 86127
8876	8876	01–12	Excise Tax on Structured Settlement Factoring Transactions	Payment due with a return Payment due on an IRS notice An estimated payment Payment due on an extension	88761 88767 88766 88762
CT-1	281	12	Railroad Retirement Tax and Unemployment Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Subcategory breakdown for CT-1: Tier 1 (FICA) = "1" Tier 2 (Industry) = "2"	10005 10001 10007

* The first four positions of the FI Tax Code (as shown above) are the actual form you are filing in most cases. Example: If you wish to designate your payment for a Form 941 penalty, you would place 94109 in the addenda field TXPO2. If you are paying an amount due on an IRS notice that includes penalty or interest, it is not necessary to split the payment. Use tax type 94107 to pay the entire amount of a Form 941 notice.

** Those tax type codes ending in "7" include Installment Agreement payments.

‡ The tax period month must match the company's fiscal year for these forms.

IRS TAX FORM NUMBERS & CODES—BUSINESSES

941 EMPLOYER'S QUARTERLY FEDERAL TAX AND 944 EMPLOYER'S ANNUAL EMPLOYMENT TAX SUBCATEGORIES

- 1–Social Security Amount
- 2–Medicare Amount
- 3–Withholding Amount

Remember: The total of these breakout amounts must balance to the 941 and/or the 944 tax payments. Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

CT-1 Railroad Retirement Tax and Unemployment Subcategories

- 1–FICA Amount
- 2–Industry Amount

Remember: The total of these breakout amounts must balance to the CT-1 tax payment.

IRS TAX FORMS FILED WITH VARIOUS TAX TYPES

When you make Federal Tax Payments for these tax form numbers, EFTPS will prompt you to enter the specific tax type to which the tax form entered applies.

IRS Tax Form Number	Phone Payment EFTPS Form No.	Valid Tax Period Ending Dates	**Financial Institution Tax Form Code No.	Tax Description
7004				Application to File Automatic Extension of Time to File
For Form 706-GS(D)	706473	12	70622	Generation-Skipping Transfer Tax for Distribution
For Form 706-GS(T)	706478	12	70632	Generation-Skipping Transfer Tax for Terminations
For Form 990-C	9902	01–12	99022	Corporate Income Tax Return
For Form 1041	1041	01–12‡	10412	Fiduciary Income Tax Return
For Form 1042	1042	12	10422	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
For Form 1065	1065	01–12‡	10652	
For Form 1066	1066	01–12	10662	
For Form 1120 (all)	1120	01–12‡	11202	U.S. Corporation Income Tax Return
For Form 3520-A	3520	12	35202	U.S. Information Return-Creation of or Transfer to Certain Foreign Trust (Includes Form 3520-A)
For Form 8612	8612	01–12	86122	Return of Excise Tax on Undistributed Income of Real Estate Investment Companies
For Form 8613	8613	01–12	86132	Return of Excise Tax on Undistributed Income of Regulated Investment Companies
For Form 8725	8725	00	87252	Excise Tax on Greenmail
For Form 8804	8804	01–12	88042	Annual Return of Partnership Withholding Tax (Sec. 1446)
For Form 8831	8831	01–12	88312	Excise Taxes on Excess Inclusions of REMIC Residual Interest
For Form 8876	8876	01–12	88762	Excise Taxes on Structured Settlement Factoring Transactions
8868	8868			Application for Extensions of Time to File an Exempt Organization Return
For Form 990	990	01–12‡	09907	Organization Exempt Income Tax
For Form 990-BL	99025	01–12‡	99017	Information & Initial Excise Tax Return for Black Lung Benefit Trust & Certain Related Persons
For Form 990-PF	99073	01–12‡	99037	Return of Private Foundation
For Form 990-T	9908	01–12‡	99047	Exempt Organization Income Tax Return
For Form 1041-A	10412	01–12	14117	U.S. Information Return-Trust Accumulation of Charitable Amounts
For Form 4720	4720	01–12	47207	Return of Certain Excise Taxes on Charities & Other Persons Under Chapters 41 & 21 if the IRC
For Form 5227	5227	01–12	52277	Split-Interest Trust Information Return
For Form 6069	6069	12	60697	Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Under Sec. 4953

‡The tax period month must match the company's fiscal year for these forms.

IRS TAX FORM NUMBERS & CODES—BUSINESSES

The following chart is a reference list of various IRS Excise Tax Numbers.

Excise IRS Tax Number	Description
14	Aviation, gasoline
18	Domestic petroleum oil spill tax
19	ODC tax on imported products
20	Ozone-depleting chemicals (floor stocks)
21	Imported petroleum products oil spill tax
22	Local telephone service, toll telephone service, and teletype writer exchange service
26	Transportation of person by air
27	Use of international air travel facilities
28	Transportation of property by air
29	Transportation by water
30	Foreign Insurance Taxes, life insurance, sickness and accident policies, and annuity contracts
31	Obligations not in registered form
33	Truck, trailer, and semitrailer chassis and bodies, and tractors
35	Kerosene (effective July 1, 1998)
36	Coal-Underground mined @ \$1.10 per ton
37	Coal-Underground mined @ 4.4% of sales price
38	Coal-Surface mined @ \$.55 per ton
39	Coal-Surface mined @ 4.4% of sales price
40	Gas guzzler tax
41	Sport fishing equipment
42	Electric outboard motors
44	Bows, quivers, broadheads, and points
51	Alcohol sold as but not used in fuel
60	Diesel fuel
61	Diesel Fuel and Special Motor Fuels (SMF)
62	(a) Gasoline, tax on removal at terminal rack (b) Gasoline, tax on taxable events other than removal at terminal rack (c) Gasoline, tax on failure to blend or later separation

64	Inland waterways fuel use tax
69	Kerosene for use in aviation
71	Dyed diesel fuel for use in trains
77	Kerosene for use in commercial aviation (other than foreign trade)
79	Other fuels
92	Passenger vehicles
97	Vaccines
98	Ozone-depleting chemicals (ODCs)
101	Compressed natural gas (tax rate per thousand cubic feet)
104	Diesel-water fuel emulsion
105	Dyed diesel fuel, LUST tax
106	Arrow shafts
107	Dyed kerosene, LUST tax
108	Taxable tires other than bias ply or super single tires
109	Taxable bias ply or super single tires (other than super single tires designed for steering)
110	Fishing rods and fishing poles
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade
112	Liquid Petroleum Gas (LPG)
113	Taxable tires, super single tires designed for steering
114	Fishing tackle boxes
117	Biodiesel sold as but not used as fuel
118	P-series fuels
119	LUST tax, other exempt removals
120	Compressed natural gas
121	Liquefied hydrogen
122	Any liquid fuel derived from coal (including peat)
123	Liquid hydrocarbons deprived from biomass
124	Liquefied natural gas
125	LUST tax on inland waterways fuel use

NOTE

If a particular number is not listed, please refer to your IRS excise tax form instructions or www.irs.gov.

EFTPS TIP

Planning to be out of town? Businesses can schedule payments up to 120 days in advance and individuals up to 365 days.

IRS TAX FORM NUMBERS—INDIVIDUALS

If you have questions about tax forms, please contact the IRS at **1.800.829.1040**.

IRS Tax Form Number	Form Name
1040*	U.S. Individual Income Tax Return
1040-A*	U.S. Individual Income Tax Return
1040-C	U.S. Departing Alien Income Tax Return
1040-ES	U.S. Declaration of Estimated Income Tax for Individuals
1040-EZ*	U.S. Income Tax Return for Single and Joint Filers With No Dependents
1040-NR	U.S. Non-Resident Alien Income Tax Return
1040-PR	U.S. Self-Employment Tax Return—Puerto Rico
1040-SS	U.S. Self-Employment Tax Return—Virgin Islands, Guam, American Samoa, and Northern Mariana Islands
1040-X	Amended U.S. Individual Income Tax Return

* Includes Installment Agreement payments.

These tax forms also can be paid via EFTPS. Please note: CT-2 cannot be paid via EFTPS's phone channel.

CT-2	Employee Representative's Quarterly Railroad Tax Return
706	U.S. Estate Tax Return
706-A	U.S. Additional Tax Return
706-GS(D)	Generation-Skipping Transfer Tax for Distribution
709	U.S. Gift Tax Return
926	Transfer of Property to Foreign Entity
990-BL	Excise Tax—Black Lung Benefit Trust
5329	Return for IRA Taxes
8288	Withholding Disposal By Foreign Person of U.S. Property
8404	Interest Charge DISC-Related Deferred Tax Liability
8697	Interest Under Look-Back Method for Completed Long-Term Contract
8725	Excise Tax of Greenmail
8876	Excise Tax on Structured Settlement Factoring Transactions

PAYMENT WORKSHEETS

EFTPS BUSINESS WORKSHEET:

Photocopy this worksheet for future use.

Remember: You must enter cents, even if you are paying a whole dollar amount. Do not enter a period or decimal before cents.

Toll-Free Phone Number: **1.800.555.3453**

EIN #

PIN #

Date of call

Time of call : a.m./p.m.

To make a payment, press 1. To cancel a payment, press 2.

Enter the Tax Form #

For a Federal Tax Deposit, press 1. For other payments, press 2.

Enter 2-digit Tax Filing year:

Enter the Payment Amount:

Information is repeated—To confirm information, press 1. To correct information, press 2.

Social Security amount:

Medicare amount:

Federal W/H amount:

Your Settlement Date:

Your EFT Acknowledgment Number:

PLEASE NOTE: Consider using the EFTPS by phone Tutorial System (1.800.572.8683) before initiating your first live phone tax payment.

EFTPS INDIVIDUAL WORKSHEET:

Photocopy this worksheet for future use.

Remember: You must enter cents, even if you are paying a whole dollar amount. Do not enter a period or decimal before cents.

Toll-Free Phone Number: **1.800.315.4829**

SSN #

PIN #

Date of call

Time of call : a.m./p.m.

To make a payment, press 1. To cancel a payment, press 2.

Enter the Tax Form #

For an estimated payment, press 1. For other payments, press 2.

Enter 2-digit Year for the Tax Period:

Enter the Payment Amount:

Information is repeated—To confirm information, press 1. To correct information, press 2.

Your Settlement Date:

Your EFT Acknowledgment Number:

PLEASE NOTE: Consider using the EFTPS by phone Tutorial System (1.800.572.8683) before initiating your first live phone tax payment.

EFTPS TIP

Consider using the EFTPS by phone Tutorial System (1.800.572.8683) before initiating your first live phone tax payment.



IMPORTANT EFTPS TELEPHONE NUMBERS

All numbers are available 24 hours a day, 7 days a week.

CUSTOMER SERVICE

Call the following to speak directly to a Customer Service Representative:

Business (English): 1.800.555.4477

Individual (English): 1.800.316.6541

En español (Spanish): 1.800.244.4829

(business and individual)

TDD (Hearing Impaired): 1.800.733.4829

(8:00 a.m.–8:00 p.m. ET, Monday–Friday)

Support for www.eftps.gov: 1.800.555.8778

EFTPS PAYMENTS BY PHONE

Business (English): 1.800.555.3453

Individual (English): 1.800.315.4829

En español (Spanish): 1.800.466.4829

(business and individual)

TDD (Hearing Impaired): 1.800.990.4829

EFTPS PHONE TUTORIAL SYSTEM

English: 1.800.572.8683

En español (Spanish): 1.800.572.8683

OBTAIN YOUR INTERNET PASSWORD

Call: 1.800.982.3526

