

## IRM PROCEDURAL UPDATE

**DATE:** 01/08/2025

**NUMBER:** ts-21-0125-0037

**SUBJECT:** Updates to Credit or Debit Card Payments; Frequency Table;  
Recommended Preferred Providers

**AFFECTED IRM(s)/SUBSECTION(s):** 21.2.1

**CHANGE(s):**

### **IRM 21.2.1.48.6(1) - Updated information on dates in the tax forms table.**

(1) Beginning January 1, 2025, at 9:00 a.m. through December 31, 2025, at midnight (except where notated in the chart below), the following types of taxes may be paid by Phone or Internet using a credit or debit card.

**Note:** If the taxpayer wants to pay with cash refer to IRM 21.2.1.60, Paying with Cash at a Retail Partner.

<b>FORMS</b>	<b>PAYMENT TYPE</b>	<b>MAX PAYMENTS</b>
INDIVIDUAL		
Form 1040 series	Current Tax Due	2 per year
	Current Tax Notice	2 per year
	Prior Tax Year	2 per year
	Proposed Tax Assessment CP 2000/2501/ CP 3219A	2 per year
	Installment Agreement	2 per month
Form 1040-ES	Estimated Tax	2 per quarter
Form 1040-X	Amended	2 per year
Form 4868	Extension to File	2 per year <b>Note:</b> January 1, 2025 9:00 a.m. to April 16, 2025, midnight
Form 1040 series	Current Tax Year	2 per year
Section 965 - Transferee Liability Tax		
	Prior Tax Year	2 per year
	Future Tax Year	2 per year
Form 1040 series	Current Tax Year	2 per year
Section 965 - Transition Tax		
	Prior Tax Year	2 per year

Form 1040 series Partner Payment for BBA Modification	(2016 - 2024)	2 per year
Form 1040 series Prepayment on BBA AAR/Exam Push Out	(2023 - 2025)	2 per year
Form 1040 series Partner Payment Proportionate Shared BBA IU	(2016 - 2025)	2 per year
Form 5329	Current Tax Year	2 per year
Health Care Form 1040	Proposed Tax Assessment/CP 2000/CP 2501/CP 3219a (2022-2024)	2 per year
Health Care Form 1040 -Notice Payments	Notice Balance Due (2020-2024)	2 per year
Health Care - Form 1040X	Amended (2020-2024)	2 per year
Trust Fund Recovery Penalty	(2005 - 2024)	2 per quarter
	Installment Agreement	2 per month
<b>BUSINESS</b>		
Form 940 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Installment Agreement	2 per month
	Amended or Adjusted	2 per year
Form 941 series	Current Tax Year	2 per quarter
	Prior Tax Year	2 per quarter
	Installment Agreement	2 per month
	Amended or Adjusted	2 per quarter
Form 943 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Installment Agreement	2 per month
	Amended or Adjusted	2 per year
Form 944 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Amended or Adjusted	2 per year
Form 945 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Installment Agreement	2 per month
	Amended or Adjusted	2 per year
Form 1041 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
Form 1041 series	Current Tax Year	2 per year

Section 965 Transferee Liability Tax		
	Prior Tax Year	2 per year
	Future Tax Year	2 per year
Form 1041 series	Current Tax Year	2 per year
Section 965 Transition Tax		
	Prior Tax Year	2 per year
Form 1041 series	(2022 - 2025)	2 per year
BBA AAR Push Out		
Form 1041 series	(2016- 2024)	2 per year
Partner Payment for BBA Modification		
Form 1041 series	(2016 - 2025)	2 per year
BBA Exam Push Out		
Form 1041 series	(2016 - 2025)	2 per year
Partner Payment Proportionate Shared BBA IU		
Form 1065 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
Form 1065 series	Current Tax Year	2 per year
Section 965 Transferee Liability Tax		
	Prior Tax Year	2 per year
	Future Tax Year	2 per year
Form 1065 series	Current Tax Year	2 per year
Section 965 Transition Tax		
	Prior Tax Year	2 per year
	Future Tax Year	2 per year
Form 1065 series	(2022 - 2025)	2 per year
BBA AAR Imputed Underpayment		
Form 1065 series	(2022 - 2025)	2 per year
BBA AAR Push Out		
Form 1065 series	(2016 - 2024)	2 per year
BBA Exam Imputed Underpayment		
Form 1065 series	(2016 - 2024)	2 per year

Advance BBA Exam Imputed Underpayment		
Form 1065 series	(2016 - 2024)	2 per year
Partner Payment for BBA Modification		
Form 1065 series	(2016 - 2024)	2 per year
BBA Exam Push Out		
Form 1065 series	(2016 - 2024)	2 per year
Partner Payment Proportionate Shared BBA IU		
Form 2290	Current Tax Year	2 per year
	Prior Tax Year	2 per year

**Note:** Prior to January 1, 2016, refer to the Electronic Payment Options Home page at <https://www.irs.gov/payments>, or a prior version of this IRM subsection for calendar year 2015 processing period dates.

**IRM 21.2.1.48.6(7) - Removed PayUSAtax as a preferred provider as of 1/01/2025. Pay1040 and ACI are the only two options available for credit/debit card payments.**

(7) The IRS has established a policy determining the Preferred Provider and the order of which the service providers are listed each filing season and they rotate the list of the companies via the IRM, IRS.gov, and the publications. The Preferred Provider is listed below first, and the two other providers listed in subsequent order. The IRM will be updated every December to show the next year filing season's Preferred Provider.

<b>Credit or Debit Card Service Providers</b>
<b>Pay1040.com</b> (Link2GovCorporation) <a href="https://www.pay1040.com/">https://www.pay1040.com/</a> 888-729-1040 Payment by Telephone (Toll-Free) 888-658-5465 Customer Service (Toll-Free) 1-501-748-8507 International Service
<b>ACI Payments, Inc</b> (ACI Payments) (formerly Official Payments). <a href="https://fed.acipayonline.com">https://fed.acipayonline.com</a> 800-272-9829 Payment by Telephone (Toll-Free) 877-754-4413 Federal Payment Inquiries (Toll-Free) 1-334-521-3843 Federal Payment Inquiries International Automated 877-754-4420 Federal Online Payment Inquiries Customer Service (Toll-Free) 1-703-653-2499 International Payment Inquiries
<b>PayUSAtax (Toll-Free)</b> (WorldPay US, Inc.) is no longer accepting payments on behalf of the IRS. Taxpayer inquiries that need to be referred to PayUSAtax should be referred to <a href="https://payusatax.com/">https://payusatax.com/</a>

**IRM 21.2.1.48.6(12) - Updated to clarify that an EFT confirmation is a 15 digit number.**

(12) A 15 digit confirmation number (EFT#) is provided at the end of the transaction. The EFT number can be used to research the payment using the EFTPS IDRS Command Code. It may take the IRS 5-7 days to post the payment to the taxpayer's account. The payment date will be equal to the date the transaction was authorized.