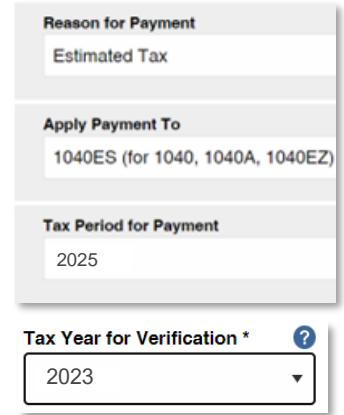


Making an Estimate Electronically from a Bank Account* to the IRS Without Creating an Account or Logging in for Your 2025 1040

1. Go to <https://directpay.irs.gov/directpay/payment>.
2. Select the following for each drop-down field:
 - a. **Reason for Payment:** Estimated Tax
 - b. **Apply Payment To:** 1040ES (for 1040, 1040A, 1040EZ)
 - c. **Tax Period for Payment:** 2025
3. Click **Continue**, and then **Continue** again.
4. On the **Verify Identity** page, you must confirm your identity based on your **2023** tax return.
 - a. For the **Tax Year for Verification** field, select **2023**.
 - b. Complete all fields.
 - c. Click **Continue**.



The screenshot shows a portion of the IRS Direct Pay website. It features three dropdown menus: 'Reason for Payment' set to 'Estimated Tax', 'Apply Payment To' set to '1040ES (for 1040, 1040A, 1040EZ)', and 'Tax Period for Payment' set to '2025'. Below these is a 'Tax Year for Verification *' dropdown menu set to '2023'.

TIPS

- > You should use the Primary Taxpayer's information for the name and SSN/ITIN fields.
- > If you can't verify your identity using your **2023** return, try your **2022** tax return information. If you still cannot confirm your identity, verify using your 2019 tax return.

5. On the next page, enter your payment information and complete all fields.
 - a. In the **Payment Amount** and **Confirmation Amount**, enter the balance due as shown on your **2025 Estimated Tax Filing Instructions – US Estimated Individual Income Tax**.
 - b. When entering the Payment Date, always ensure the funds are in your bank account to make the payment. This will avoid IRS penalties for insufficient funds.
 - c. For **Account Type**, select **Checking**.
 - > Do not select Savings. Most Savings accounts do not allow you to make ACH payments from them and will cause you to incur IRS penalties for insufficient funds.
 - d. It is recommended to check the box **I would like to receive email confirmation notifications...** and enter your email address. This will allow you to get an email verification that the payment was made, which is very important should the IRS lose your electronic payment.
 - e. Click **Continue**.
6. Print the verification page for your records.

The funds should be withdrawn within five business days. If they are not, please contact your tax preparer to discuss.

*** Note: Trout CPA does not recommend using a credit card to make estimated tax payments due to the lack of easy traceability of these payments by the IRS.**