



Summary of Electronic Payment Options – IRS and Massachusetts

IRS

- 1) Log on to [IRS.gov/payments/direct-pay](https://www.irs.gov/payments/direct-pay)
- 2) Select “Pay individual tax”
- 3) Select “Pay personal taxes”
 - In the drop-down box, “Reason for Payment”, select “Balance Due” or “Estimated Tax” as appropriate.
 - In the drop-down box, “Apply Payment To”,
 - i. Select “Income Tax – Form 1040” for Balance Due
 - ii. Select “1040ES” for Estimates
 - In the drop-down box, “Tax Period for Payment”
 - i. Select 2024 for Balance Due Payments
 - ii. Select 2025 for Estimates
- 4) Continue to follow all prompts to enter verification information from one of your previously filed income tax returns, identifying information, banking information, payment amounts, dates, etc.
- 5) When prompted, enter an email address to ensure you receive payment confirmations.
- 6) Review all information to confirm it is correct and click Submit.
- 7) Repeat the process as needed to schedule additional estimated payments.

Massachusetts

- 1) Log on to mtc.dor.state.ma.us/mtc
- 2) In the Quick Links section, select “Make a Payment.”
- 3) Step 1: Taxpayer Type:
 - Select “I am, or I represent, an individual...”
- 4) Step 2:
 - Enter identifying information.
 - Under Select Payment Type:
 - i. For balances due with your 2024 return – Select “Make a return payment for tax year 2024.”
 - ii. For estimates for the upcoming year – Select “Make an estimate payment for tax year 2025.”
- 5) Continue to follow all prompts to enter identifying information, banking information, payment amounts, dates, etc.
- 6) When prompted, enter an email address to ensure you receive payment confirmations.
- 7) Review all information to confirm it is correct and click Submit.
- 8) Repeat the process as needed to schedule additional estimated payments.