

HOW TO PAY ESTIMATED TAX OR TAX PAYMENTS ELECTRONICALLY

Pay Federal Estimated Payments or Payments due on return:

Option 1: Pay through the IRS Website at IRS.gov

- Once at the website at top left side you will see a dark blue banner. Click on Pay
- The next screen will show Make A Payment. Underneath this on the left side will be a list of payment options such as Bank Account (Direct Pay), Debit or Credit Card or Payment Plan.
- Please select your payment method. If paying by Bank Account there is no additional fee.
If you choose to pay via another method, the fees and rates will be displayed.
- Once payment method is chosen you will want to select "Pay Individual Tax."
- You will then be asked three questions depending on Reason for Payment as follows:

Reason for Payment: Balance Due

Apply Payment to: Income Tax (1040)

Tax Year: 2025

Reason for Payment: Estimated Tax

Apply Payment to: 1040 ES

Tax Year: BE SURE TO SELECT CORRECT YEAR in which to apply payment

- After the above is complete it will take you through the steps to verify your identity and enter bank information, tax payment amount, etc.

Option 2: Pay Balance Due and Estimated Tax Payments when Electronically Filing your return

Similar to having refunds direct deposited, any balance due on your 2025 US or MI Individual Income Tax return can be paid when we submit your return electronically. You can choose the date in which payment is to be deducted from your account. If you choose to submit your payment with the return it is imperative that Form 8879 be sent back to our office as soon as possible so the return(s) is/are e-filed and accepted prior to the payment date chosen.

You can also choose to have your 2026 US Quarterly Estimated Payments paid when electronically filing your return as well. Quarterly payments will be deducted on 4/15, 6/15, 9/15 and 1/15. You do not have a choice of the payment date. Also, the bank account that is used on your return for payment will be the bank account in which ALL payments will be made from. **YOU CANNOT CHANGE YOUR BANKING INFORMATION** part way through the year unless you contact the IRS directly. Any payments that are rejected in which funds are not available will be subject to a 2% penalty of the tax due.

Pay State Estimated Payments or Payments due on return:

To pay the State of MI estimates or balance due on return please go to the website Michigan.gov/taxes. From there you will choose Individual Income Tax, Make a Payment and then Make a Payment Online using MI Treasury eServices in green. Then choose Citizen Portal which will take you to "Make a Payment." You will then be asked to "Make a Return Payment" or "Make an Estimated Payment." Please choose the appropriate selection and follow the prompts given. State estimated tax payments can only be submitted via the website. Currently, the State of MI does not support estimated tax payments being paid for the next year when filing the individual return electronically.