

## IRM PROCEDURAL UPDATE

**DATE:** 01/28/2025

**NUMBER:** ts-21-0125-0115

**SUBJECT:** Changes to Electronic Payments; New Capabilities with Tax Pro Account

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

**CHANGE(s):**

**IRM 21.2.1.40(7) - Updated to remove Get Transcript and replace with Individual Online Account.**

(7) The taxpayer cannot use the AGI from an amended return, a corrected amount from a math error notice or other changes made during IRS processing. If the taxpayer does not have the original AGI, the taxpayer may receive the AGI through Individual Online Account or by calling the Interactive Voice Response (IVR) toll-free number, 800-908-9946. See IRM 3.42.5.7.1.1(4), Self-Select Personal Identification Number (PIN) Method, for further instructions if the AGI is a negative amount.

**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<br><b>Note:</b> January 1, 2025 9:00 a.m. to April 16, 2025, midnight |

|                                                                       |                                                                    |               |
|-----------------------------------------------------------------------|--------------------------------------------------------------------|---------------|
| Form 1040 series<br>Section 965 -<br>Transferee Liability Tax         | Current Tax Year                                                   | 2 per year    |
|                                                                       | Prior Tax Year                                                     | 2 per year    |
|                                                                       | Future Tax Year                                                    | 2 per year    |
| Form 1040 series<br>Section 965 - Transition<br>Tax                   | Current Tax Year                                                   | 2 per year    |
|                                                                       | Prior Tax Year                                                     | 2 per year    |
| Form 1040 series<br>Partner Payment for<br>BBA Modification           | (2016 - 2024)                                                      | 2 per year    |
| Form 1040 series<br>Prepayment on BBA<br>AAR/Exam Push Out            | (2023 - 2025)                                                      | 2 per year    |
| Form 1040 series<br>Partner Payment<br>Proportionate Shared<br>BBA IU | (2016 - 2025)                                                      | 2 per year    |
| Form 5329                                                             | Current Tax Year                                                   | 2 per year    |
| Health Care<br>Form 1040                                              | Proposed Tax Assessment/CP<br>2000/CP 2501/CP 3219a<br>(2022-2024) | 2 per year    |
| Health Care<br>Form 1040 -Notice<br>Payments                          | Notice Balance Due (2020-<br>2024)                                 | 2 per year    |
| Health Care - Form<br>1040X                                           | Amended (2020-2024)                                                | 2 per year    |
| Trust Fund Recovery<br>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<br>Section 965 Transferee<br>Liability Tax           | Current Tax Year      | 2 per year  |
|                                                                       | Prior Tax Year        | 2 per year  |
|                                                                       | Future Tax Year       | 2 per year  |
| Form 1041 series<br>Section 965 Transition<br>Tax                     | Current Tax Year      | 2 per year  |
|                                                                       | Prior Tax Year        | 2 per year  |
| Form 1041 series<br>BBA AAR Push Out                                  | (2022 - 2025)         | 2 per year  |
| Form 1041 series<br>Partner Payment for<br>BBA Modification           | (2016- 2024)          | 2 per year  |
| Form 1041 series<br>BBA Exam Push Out                                 | (2016 - 2025)         | 2 per year  |
| Form 1041 series<br>Partner Payment<br>Proportionate Shared<br>BBA IU | (2016 - 2025)         | 2 per year  |
| Form 1065 series                                                      | Current Tax Year      | 2 per year  |
|                                                                       | Prior Tax Year        | 2 per year  |
| Form 1065 series<br>Section 965 Transferee<br>Liability Tax           | Current Tax Year      | 2 per year  |
|                                                                       | Prior Tax Year        | 2 per year  |
|                                                                       | Future Tax Year       | 2 per year  |
| Form 1065 series<br>Section 965 Transition<br>Tax                     | Current Tax Year      | 2 per year  |
|                                                                       | Prior Tax Year        | 2 per year  |
|                                                                       | Future Tax Year       | 2 per year  |
| Form 1065 series<br>BBA AAR Imputed<br>Underpayment                   | (2022 - 2025)         | 2 per year  |
| Form 1065 series<br>BBA AAR Push Out                                  | (2022 - 2025)         | 2 per year  |
| Form 1065 series<br>BBA Exam Imputed<br>Underpayment                  | (2016 - 2024)         | 2 per year  |

|                                                                       |                  |            |
|-----------------------------------------------------------------------|------------------|------------|
| Form 1065 series<br>Advance BBA Exam<br>Imputed Underpayment          | (2016 - 2024)    | 2 per year |
| Form 1065 series<br>Partner Payment for<br>BBA Modification           | (2016 - 2024)    | 2 per year |
| Form 1065 series<br>BBA Exam Push Out                                 | (2016 - 2024)    | 2 per year |
| Form 1065 series<br>Partner Payment<br>Proportionate Shared<br>BBA IU | (2016 - 2024)    | 2 per year |
| 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><br>888-729-1040 Payment by Telephone (Toll-Free)<br>888-658-5465 Customer Service (Toll-Free)<br>1-501-748-8507 International Service                                                                                                                                                                                                              |
| <b>ACI Payments, Inc</b> (ACI Payments) (formerly Official Payments).<br><a href="https://fed.acipayonline.com">https://fed.acipayonline.com</a><br>800-272-9829 Payment by Telephone (Toll-Free)<br>877-754-4413 Federal Payment Inquiries (Toll-Free)<br>1-334-521-3843 Federal Payment Inquiries International Automated<br>877-754-4420 Federal Online Payment Inquiries Customer Service (Toll-Free)<br>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.

**IRM 21.2.1.63(18) - Added language that authorizations will be written in real time to the CAF database.**

(18) If the authorization request is approved by the taxpayer and processed into the CAF database, the authorization will show on the tax professional's Authorization list as Approved. If the tax professional has opted in for email notifications (in their profile), they will receive an email to log into their Tax Pro Account and be able to see the approved authorization in a timely manner. This Authorization will be written in real time to the CAF database. The taxpayer should receive a message indicating "Success".

**IRM 21.2.1.63(24) - Added additional language with clarification to approved and processed authorizations.**

(24) Tax Pro Account and IOLA will both remove any authorizations that have not been approved and processed after 120 days. Any authorizations that have been approved will continue to live in the tax professionals "Your Requests" via the Authorization Request tab. These may not be active. Tax Pro authorizations are processed to the CAF database the same as paper, except they are in real time. If a newer authorization has been processed for the same form and tax period, on the same authorization type (POA/F2848 or TIA/Form 8821) it will over-write or revoke a previously written authorization. The Tax Pro Account requested authorization will continue to show as Approved, because the taxpayer had approved it. The tax professional must view their active authorization from the CAF database under Taxpayers. What's shown in Tax Pro and IOLA under Authorization Requests is a point in time submission. Tax Professionals will be able to link their CAF number and see the active authorizations they have on file in the CAF database under Taxpayers. IOLA shows the authorizations that were requested, may be approved or not, but may also not be on file in CAF, due to being overwritten with a more current authorization.

**IRM 21.2.1.63(34) Updated paragraph related to the amount of payments the tax professional can make per day.**

(34) Tax professionals can make a payment with the option to make five (5) same day payments in a single transaction from a checking or savings account. Payments can be made toward a balance due, a recently filed amended return, an extension

(through the original due date of the return), estimated tax, and proposed tax assessments. Tax professionals can print the transaction confirmation screen after they submit a payment online.

**IRM 21.2.1.63(35) - Added new capability for tax professionals to act on behalf of for payment plans.**

(35) Tax Professionals with a proper authorization on file for all the modules included in the balance due, may have the ability to act on behalf of an individual taxpayer for a payment plan. This may include a short-term payment plan to pay in full within 180 days or a long-term payment plan (Installment Agreement) to pay monthly.

**IRM 21.2.1.63(36) - Added information on the ACS Chatbot now available in Tax Pro Account.**

(36) The ACS Chatbot has been added to Tax Pro Account, with the capability of escalating to a live assistor for accounts in certain IDRS balance due, collection, or installment Agreement (IA) statuses. These IDRS status codes include 20, 21, 22, 24, 56, 58, 60, 61, 63, and 64. Tax Professionals are offered the opportunity to interact with the ACS chatbot for questions relating to their authorized client's covered issue and if needed can escalate to a live assistor. For additional information, see IRM 5.19.5.11, ACS Text Chat and ACS Chatbot Overview.