



Electronic Federal Tax Payments - Individuals

www.irs.gov/payments

There are two convenient options to pay your individual federal income tax payments on the IRS website: **Pay from your IRS account** or **Pay from your bank account (Direct Pay)**.

In general, we highly recommend our clients take advantage of an **IRS account**, which not only provides e-payment options, but also access to tax records, transcript requests, identity protection PINs, and payment plans. This account requires a one-time identity verification process through the IRS partner site, ID.me.

Use IRS Account If

You want access to transcripts & history
You plan to make multiple payments
You want ongoing payment tracking

Use Direct Pay If

You want to make a quick, one-time payment
You don't want to create an ID.me account
You don't want to sign in

Before you begin, have the following ready:

- Social Security (or ITIN) number
- Bank routing & account number
- Amount to pay
- Tax year and payment type
- Recently filed Form 1040 (if using **Direct Pay** option)

Common errors to avoid:

- Selecting the wrong tax year
 - Balance due payments are typically for the prior year
 - Estimated tax payments are typically paid for the following year
- Choosing the wrong payment type (Estimates vs. Balance Due)
- Mixing personal and business tax payments
- Entering the wrong SSN (Taxpayer vs. Spouse)

Resources

We're here to help! Please call us (859) 254-4427 with questions.



Pay from your IRS account

1. Click **Pay in online account** 
2. Click **Sign in or create account** 
3. Click **Sign in with ID.me**
 - a. If you do not have an account, **click ID.me Create an account**
 - i. You will need a driver's license, state ID, passport, or passport card
4. From IRS **Account Home**, click **Make a payment** 
5. Select **Payment method**
 - a. Pay by bank account
 - b. Pay by card
6. **Select your payment type**
 - a. Most common:
 - i. Income Tax - amount due on your current tax return.
 - ii. Estimated Tax - amounts due (generally quarterly) for the following tax year return.
7. Enter the **Payment amount** and select **Payment date**
 - i. **Note:** be aware of payment deadlines when selecting date.
8. If you have multiple payments, you may do so by clicking **Add payment**
9. Confirm information in **Payment summary** box
10. Click **Next**
11. Enter **Bank account information**
 - a. Check box to **Save this bank account to my profile** for later use
12. Select **Yes** for **Email confirmation**
13. Click **Next**
14. Confirm information on the **Review and submit** page
15. Check box to agree to **e-mail terms of service**
16. Check box to consent to **Disclosure and debit authorization agreements**
17. Click **Submit**

Pay from your bank account

1. Click **Direct Pay with bank account** 
2. Click [Pay individual tax](#) link
3. Click **Make a payment** 
 - a. Select **Reason for Payment**
 - i. Most common:



1. Balance Due – for amount due on your current tax return.
 2. Estimated Tax – for amounts due (generally quarterly) for the following tax year return.
- b. Select **Apply Payment To**
- i. Most common:
 1. Income Tax – Form 1040
- c. Select **Tax Period for Payment**
- i. Most common:
 1. For Balance Due payments, typically the current tax year.
 2. For Estimated Tax payments, typically the following tax year.
- d. Ensure appropriate selections have been made in the **Please Confirm** window and click **Continue**.

Please Confirm

You have chosen to make a Balance Due payment for your Income Tax - Form 1040 for Tax Year 2025. Is this correct?

CONTINUE >

[Cancel](#)

4. **Verify Identity**

- a. Enter information from a recently filed Form 1040 tax return (all information must match):
 - i. Tax Year for Verification
 - ii. Filing Status
 - iii. Name
 - iv. SSN or ITIN
 - v. Date of Birth
 - vi. Address
 - vii. Click box to accept **Privacy Act and Paperwork Reduction Act**
 - viii. Click **Continue**

5. Enter **Your Payment Information**

- a. Payment Amount
- b. Payment Date
 - i. **Note:** be aware of payment deadlines when selecting date

6. Enter **Your Bank Account Information**

7. Enter **E-mail Confirmation Notifications**

- a. Click box to receive E-mail notifications



b. E-mail Address

8. Click **Continue**
9. Click **I Agree** in the **Disclosure Authorization** window

Disclosure Authorization

You must agree to the authorization below. You will then have an opportunity to review your payment details before submitting your payment.

Please read the following Authorization Agreement:

I hereby authorize the financial institutions on subsequent pages within this application involved in the processing of my IRS Direct Pay payment to receive confidential information necessary to perform an electronic payment of federal taxes for the tax year specified, answer inquiries, and resolve issues related to identity verification and payments. This information includes, but is not limited to payment instructions, taxpayer name and identifying number, and payment transaction details.

I AGREE >

[Cancel](#)

10. Enter **Electronic Signature** information
 - a. Click box to accept **Debit Authorization Agreement**
 - b. Click **Submit**

Electronic Signature

When you complete this electronic signature and select "Submit" below, your payment will be submitted.

First Name

Last Name

SSN or ITIN 

Date

February 11, 2026

[Debit Authorization Agreement](#)

I accept the Debit Authorization Agreement.

< PREVIOUS

SUBMIT >

11. Save a copy of the receipt with your tax records.



Electronic Kentucky Tax Payments - Individuals

www.revenue.ky.gov

www.mytaxes.ky.gov

There are separate areas on the Kentucky Department of Revenue (KYDOR) website to pay your individual Kentucky income tax payments. Depending on the type of Kentucky tax payment being made, you will either use: **Make a Payment** or **MyTaxes**. Please find detailed instructions below for each option.

Use Make a Payment for

Individual Income Tax
Estimated Tax Payments

Use MyTaxes for

Limited Liability Entity Tax (LLET) Payments

Before you begin, have the following ready:

- Social Security (or ITIN) number
- LLET Number
- Bank routing & account number
- Amount to pay
- Tax year and payment type

Common errors to avoid:

- Choosing the wrong payment area (Make a Payment vs. MyTaxes)
- Choosing the wrong tax type (Estimates vs. Income Tax)
- Choosing the wrong filing period
- Mixing personal and business tax payments
- Entering the wrong SSN (Taxpayer vs. Spouse)

Resources

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Make a Payment

1. Click **Make a Payment or File a Return**
2. Locate and expand > the **Tax type**
 - a. Most common: **Income Tax**

Make a Payment
or File a Return

Income Tax

To File a Return

[Electronic Filing](#)

Pay a 740 or 740-NP
Kentucky Department of Revenue
Frankfort, KY 40619-0008

Refund or No Payment 740 or 740-NP
Kentucky Department of Revenue
Frankfort, KY 40618-0006

740-NPR
Kentucky Department of Revenue
Frankfort, KY 40620-0012

Overnight Address
Kentucky Department of Revenue
501 High Street
Frankfort, KY 40601

To Pay a Bill, Make an Estimated Payment or Pay an Electronic Payment Voucher

Electronic payment: Choose to pay directly from your bank account or by credit card. Service provider fees may apply.

If paying by check or money order, make it payable to "KY State Treasurer" and mail to
KY Department of Revenue
Frankfort, KY 40619-0008

3. Click **Electronic payment**
4. Click **Get Started**
5. Enter **Demographics**
6. Click **Next**
7. Select **Account Type**
 - a. Most common: **Tax Account Number**



8. Enter **Tax Account Number**
 - a. Most common: **Social Security Number**
9. Select **Tax Type**
 - a. Most common:
 - i. Individual Income Tax for Balance Due payments
 - ii. Individual Income Tax – Estimated Payment for Estimates
10. Select **Payment Type**
11. Enter **Payment Date**
 - a. **Note:** be aware of payment deadlines when selecting date.
12. If Tax Type = Estimated Payment, select **Estimated Installment Period**
13. Confirm **Tax Period**
 - a. Most common:
 - i. For Balance Due payments, typically the current tax year.
 - ii. For Estimated Tax payments, typically the following tax year.
14. Enter **Payment Amount**
15. Enter **Bank, Credit Card, or Debit Card Information**
16. Confirm Information in **Payment Review**
17. Click **Sign and Submit**
18. Save a copy of the receipt with your tax records.

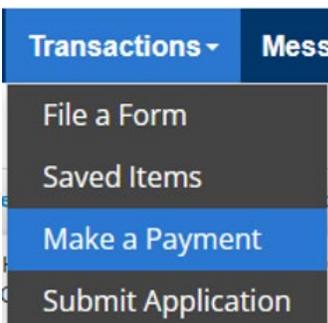
MyTaxes (LLET Payments)

1. Visit mytaxes.ky.gov
2. Click **Log In Now**
 - a. Click **Register a new account** if you don't already have one
3. Confirm Taxpayer Information if you have multiple accounts
 - a. Click **Select a Taxpayer** to change
4. Click **Transactions** and select **Make a Payment**

Log in
Already have an account?

Log In Now

Select a Taxpayer





5. Select **Type of Payment**

- a. Most common:
 - i. Return or Balance Due Payment
 - ii. Estimated Payment

6. Select **Filing Period**

- a. Most common: Return or Balance Due Payment 1/1/2025-12/31/2025

* Filing Period

- 1/1/2027-12/31/2027 Warning: Future Period
- 1/1/2026-12/31/2026 Warning: Current Period - Period End Date not yet reached.
- 1/1/2025-12/31/2025

7. Enter **Voucher Info**

- a. Most common:
 - i. Limited Liability Entity Tax
 - ii. LLET Interest & Penalty
 - iii. **Note:** Corporate Income Tax inputs are limited to **C-Corporations**

Return Header | Voucher Info

Line #	Line Item	
1	Corporate Income Tax	\$ <input type="text"/>
2	Income Interest & Penalty	\$ <input type="text"/>
3	Limited Liability Entity Tax	\$ <input type="text" value="175.00"/>
4	LLET Interest & Penalty	\$ <input type="text"/>
5	Total	\$ <input type="text"/>

Back

Cancel Save and Exit Save and Continue Calculate Submit

8. Click **Calculate**

9. Click **Submit**

10. Save a copy of the receipt with your tax records.