# Online Tax Payment Instructions

**Download the full PDF to use hyperlinks or scroll to the applicable page number listed below for step-by-step instructions:**

## INDIVIDUALS

| Federal | | Rhode Island | | Massachusetts | |
|---|---|---|---|---|---|
| **Available to pay without an account:**<br>-Estimates<br>-Extensions<br>-Balance Due on Return (or amended return)<br>-Notice/Bill Payment | | **Available without an account:**<br>-Estimates (prior to due date)*<br>-Extensions*<br>-Balance Due on Return (only by credit card with additional fees)<br>-Notice/Bill Payment<br>**Requires prior year AGI* | | **Available without an account:**<br>-Estimates<br>-Extensions<br>-Balance Due on Return<br>-Notice/Bill Payment | |
| With ID.me account | Without ID.me Account | With RI Portal Account | Without RI Portal Account | With MassTaxConnect Account | Without MassTaxConnect Account |
| Page 2 | Page 3 | Page 11 | Page 14 | Page 29 | Page 31 |

## BUSINESSES

| Federal | | | Rhode Island | | Massachusetts | |
|---|---|---|---|---|---|---|
| **Available to pay without an account:**<br>-Estimates<br>-Extensions<br>-Balance Due on Return (or amended return)<br>-Notice/Bill Payment<br>-Payroll Tax Deposit (941)<br>-Additional items available with EFTPS account | | | **Available without an account:**<br>-Estimates (prior to due date)*<br>-Extensions*<br>-Balance Due on Return (only by credit card with additional fees)<br>-Notice/Bill Payment<br>-PTE Estimates<br>-PTE Extension<br>-PTE Balance Due<br>**Requires "Notice ID" which is rarely available so an account is typically required* | | **Available without an account:**<br>-Notice/Bill Payment | |
| With EFTPS account | With ID.me account | Without an Account | With RI Portal Account | Without RI Portal Account | With MassTaxConnect Account | Without MassTaxConnect Account |
| Page 6 | Page 7 | Page 9 | Page 18 | Page 23 | Page 33 | Page 35 |

# FEDERAL

## FEDERAL INDIVIDUAL TAXPAYERS WITH AN ID.ME ACCOUNT

- Go to https://www.irs.gov/account
- Click the 'Sign into your online account' button
- Click the 'Sign in with ID.me' button
- Follow the prompts to log into your account
- Click the 'Make a Payment' button
- Select Payment Method (click the desired method to bring you to the applicable instructions):
    - Pay by bank account (see below)
    - Pay by card (go to page 3) **Please Note: You will be charged a processing fee of $2.10-$2.15 (flat fee) for debit card transactions and 1.75%-1.85% of the amount paid for credit card transactions**

### FED > INDIVIDUAL TAXPAYERS WITH AN ID.ME ACCOUNT > BANK ACCOUNT PAYMENT

- Select Payment Type:
    - Pay Towards Balance
    - Amended Return
    - Estimated Tax
    - Extension (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**
    - Proposed Tax Assessment
- Tax Year: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Payment Amount: Input the amount you are paying
- Payment Date: Select an effective date of payment

➢ Next



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Select one:
  - 'Use a saved bank account'
  - 'Manually enter account information' and input bank account information
- Select email confirmation preference

➢ Next
- Check the box to accept Email terms of service
- Check the box to agree to Consent and authorization of payment

➢ Submit

## FED > INDIVIDUAL TAXPAYERS WITH AN ID.ME ACCOUNT > CARD PAYMENT

- Select 'Pay by card (on an external website)'
- Click the 'Pay Your taxes by debit or credit card' link
- Click the 'Make a Payment' button associated with the payment processor that offers the lowest fees for your card type and payment amount
- Follow the prompts on the payment processor site
- Keep in mind the following when making selections:
  - The most common **tax form** selections are:
    - Form 1040 Series –pay balance due with return
    - Form 1040X Amended Return –pay a balance due with an amended return
    - Form 4868 Automatic Extension of Time to File –make an extension payment (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)
    - Form 1040-ES Estimated Tax – make an estimated payment
  - When prompted to select a **tax year** or **tax form option**:
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

## FEDERAL INDIVIDUAL TAXPAYERS WITHOUT AN ID.ME ACCOUNT

The best way to pay electronically is through the IRS website with an ID.me account. Your federal ID.me account can be used to make payments, view the status of your refund or to obtain tax transcripts which may be helpful to you or your tax preparer when preparing your tax return.

To create an ID.me account go to https://www.irs.gov/your-account and click the 'New to online account? Get started' link.

To continue paying electronically without an account:

- Go to https://www.irs.gov/payments
- Click the desired method to bring you to the applicable instructions
    - Bank Account (see below)
    - Credit or Debit Card (go to page 5) **Please Note: You will be charged a processing fee of $2.10-$2.15 (flat fee) for debit card transactions and 1.75%-1.85% of the amount paid for credit card transactions**

## FED > INDIVIDUAL TAXPAYERS WITHOUT AN ID.ME ACCOUNT > BANK ACCOUNT PAYMENT

- Click on the 'Direct Pay with bank account' button
- Click on the 'Pay individual tax' link
- Click on the 'Pay personal taxes' button
- Select a payment reason:
    - Balance due
    - Amended Return
    - Estimated Tax
    - Extension (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**
    - Proposed Tax Assessment
- Select what to apply payment to as applicable – the most common selection is Income Tax – Form 1040
- Tax Period for Payment: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Continue
  - Tax Year for Verification: The IRS requires you to verify your information by confirming information from a prior tax filing.
  - Filing Status
  - First Name
  - Last Name
  - Confirm Last Name
  - SSN or ITIN
  - Confirm SSN or ITIN
  - DOB
  - Country of Residence
  - Address
  - Accept terms
- Continue
  - Payment Amount: Input the amount you are paying
  - Confirm Payment Amount: Confirm the amount you are paying
  - Payment Date: Select an effective date of payment
  - Input Bank Account Information
  - Check box for email confirmation and input email address (if desired)
- Continue
  - Agree to Disclosure Authorization
  - Complete Electronic Signature section
  - Check box to accept Debit Authorization Agreement
- Submit

## FED > INDIVIDUAL TAXPAYERS WITHOUT AN ID.ME ACCOUNT > CARD PAYMENT

- Click on the 'Pay by card or digital wallet' button
- Click the 'Pay Your taxes by debit or credit card' link
- Click the 'Make a Payment' button associated with the payment processor that offers the lowest fees for your card type and payment amount
- Keep in mind the following when making selections:
  - The most common **tax form** selections are:
    - Form 1040 Series – pay balance due with return
    - Form 1040X Amended Return – pay a balance due with an amended return
    - Form 4868 Automatic Extension of Time to File – make an extension payment (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility.


Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

**You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**

- Form 1040-ES Estimated Tax – make an estimated payment

- When prompted to select a **tax year** or **tax form option**:
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

## FEDERAL CORPORATE TAXPAYERS WITH AN EFTPS ACCOUNT

- Go to https://www.eftps.gov/eftps/
- Click the 'Make a Payment' button
- Sign in with the applicable login:
  - ID.me – this is a trusted private company specializing in digital identity protection and providing users with secure access. For more information about creating an ID.me account go to https://www.irs.gov/your-account and click the 'New to online account? Get started' link.
  - Login.gov – this is a trusted government-managed service specializing in digital identity protection and providing users with secure access. For more information about created a Login.gov account go to https://login.gov/create-an-account/.
  - PIV/CAC – US Federal employee and contractors can authenticate using a federally provided credential using this option
- Log into EFTPS with EIN/SSN, PIN and Password
- Select Tax Form and Payment Type as follows based on the type of payment you are making (the most common payments are listed below – there are also various other options available. See the filing instructions provided by us with your tax return or the first page of your tax return if you are unsure which option to choose):
  - Balance Due with Return: 1120 (for S-Corps/C-Corps) or 1065 (for Partnerships) > Next > Balance due on return or notice
  - Estimated Payment: 1120 (for S-Corps/C-Corps) or 1065 (for Partnerships) > Next > Federal Tax Deposit
  - Extension: 1120 (for S-Corps/C-Corps) or 1065 (for Partnerships) > Next > Extension – Form 7004 (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your**

**income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**
    - Payment for a Bill of Notice received: 1120 (for S-Corps/C-Corps) or 1065 (for Partnerships) > Next > Balance due on return or notice
    - Payroll Tax Deposit: 941 Employers Federal Tax > Next > Federal Tax Deposit
- Next
  - Payment Amount: Input the amount you are paying
  - Tax Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments and payroll tax deposits are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
  - Settlement Date: Select an effective date of payment
  - Select bank account (use existing or click change account and input bank account information)
- Next
  - Some payment types require additional information (e.g. if you are making a 941 deposit you will have to provide additional detail breaking out wages by SS, Medicare and Tax Withholding). **This step is not applicable for all payment types.**
- Next
- Submit

## FEDERAL CORPORATE TAXPAYERS WITH AN ID.ME ACCOUNT

- Go to https://www.irs.gov/businesses/business-tax-account
- Click the 'Create account or sign in' button
- Click the 'Sign in with ID.me' button
- Follow the prompts to log into your account
- The first time you sign in you will have to click the applicable button to select a role and follow the prompts to register as one of the following **skip this step if you have already completed it previously**:
    - Designated Official
    - Partner
    - Shareholder
    - Clean Energy Business
- Make a Payment
- Select Payment Method (click the desired method to bring you to the applicable instructions):
    - Pay by bank account (see below)


Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Pay by card (go to page 8) **Please Note: You will be charged a processing fee of $2.10-$2.15 (flat fee) for debit card transactions and 1.75%-1.85% of the amount paid for credit card transactions**

## FED > CORPORATE TAXPAYERS WITH AN ID.ME ACCOUNT > BANK ACCOUNT PAYMENT

- Select Payment Type:
  - Pay Towards Balance
  - Amended Return
  - Estimated Tax
  - Extension (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**
  - Proposed Tax Assessment
- Tax Year: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments and payroll tax deposits are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Payment Amount: Input the amount you are paying
- Payment Date: Select an effective date of payment

➢ Next

- Select one:
  - 'Use a saved bank account'
  - 'Manually enter account information' and input bank account information
- Select email confirmation preference

➢ Next

- Check the box to accept Email terms of service
- Check the box to agree to Consent and authorization of payment

➢ Submit

## FED > CORPORATE TAXPAYERS WITH AN ID.ME ACCOUNT > CARD PAYMENT

- Click the 'Pay Your taxes by debit or credit card' link
- Click the 'Make a Payment' button associated with the payment processor that offers the lowest fees for your card type and payment amount

- Follow the prompts on the payment processor site
- Keep in mind the following when making selections:
    - The most common **tax form** selections are:
        - Form 1065 Series (for Partnerships)
        - 941 Series (for payroll tax deposits)
    - When prompted to select a **tax year** or **tax form option**:
        - Balance due and extension payments are typically for the prior calendar year
        - Estimated payments and payroll tax deposits are typically for the current calendar year
        - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

## FEDERAL CORPORATE TAXPAYERS WITHOUT AN ID.ME OR EFTPS ACCOUNT

The best way to pay electronically is through the IRS website with an EFTPS or ID.me account. These options can be used to make payments (including additional types of payments), view prior filings and payment history which may be helpful to you or your tax preparer when preparing your tax return.

To create an EFTPS account go to https://www.eftps.gov/eftps/ and click the 'Enroll' button (Note: new enrollments for EFTPS can take up to five business days to process)

To create an ID.me account go to https://www.irs.gov/your-account and click the 'New to business tax account? Get started' link.

To continue paying electronically without an account:

- Go to https://www.irs.gov/payments
- Click the desired method to bring you to the applicable instructions
    - Bank Account (see below)
    - Credit or Debit Card (go to page 10) **Please Note: You will be charged a processing fee of $2.10-$2.15 (flat fee) for debit card transactions and 1.75%-1.85% of the amount paid for credit card transactions**

## FED > CORPORATE TAXPAYERS WITHOUT AN ID.ME OR EFTPS ACCOUNT > BANK ACCOUNT PAYMENT

- Click on the 'Direct Pay with bank account' button
- Click on the 'Pay business tax' link
- Click on the 'Pay business tax' button
- Select a payment reason:
    - Balance due on return or notice
    - Estimated Tax
    - Extension (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are


Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**

  - Federal Tax Deposit – for 941 payroll tax payments
- Select what to apply payment to as applicable – the most common selections are as follows (see the filing instructions provided by us with your tax return or the first page of your tax return if you are unsure which option to choose):
  - Corporate Income Tax Return Form 1120 (for S-Corps/C-Corps)
  - US Partnership Return of Income Form 1065
  - Employers Federal Tax Form 941(for payroll tax payments)
- Tax Period for Payment: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments and payroll tax deposits are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Continue
- Title
- Business Name
- Confirm Business Name
- EIN
- Confirm EIN
- Country of Business
- Address
- Accept Terms

➢ Continue
- Payment Amount: Input the amount you are paying
- Confirm Payment Amount: Confirm the amount you are paying
- Payment Date: Select an effective date of payment
- Input Bank Account Information
- Check box for email confirmation and input email address (if desired)

➢ Continue
- Agree to Disclosure Authorization
- Complete Electronic Signature section
- Check box to accept Debit Authorization Agreement

➢ Submit



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

### FED > CORPORATE TAXPAYERS WITHOUT AN ID.ME OR EFTPS ACCOUNT > CARD PAYMENT

- Click on the 'Pay by card or digital wallet' button
- Click the 'Make a Payment' button associated with the payment processor that offers the lowest fees for your card type and payment amount
- Follow the prompts on the payment processor site
- Keep in mind the following when making selections:
    - The most common **tax form** selections are:
        - Form 1065 Series (for Partnerships)
        - 941 Series (for payroll tax deposits)
    - When prompted to select a **tax year** or **tax form option**:
        - Balance due and extension payments are typically for the prior calendar year
        - Estimated payments and payroll tax deposits are typically for the current calendar year
        - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

# RHODE ISLAND

## RHODE ISLAND INDIVIDUAL TAXPAYERS WITH A RI PORTAL ACCOUNT

Log into your RI portal account at https://taxportal.ri.gov

Select the type of payment you want to make to bring you to the applicable instructions:

- Payment Due with Return (see below)
- Estimated Payment (go to page 12)
- Extension Payment (go to page 12)
- Payment for Bill or Notice Received (go to page 13)

### RI > INDIVIDUAL TAXPAYERS WITH A PORTAL ACCOUNT > ACCOUNT PERIOD PAYMENT

Use this option for Individual Tax Payments Due with Return

- Select Online Transactions > Make a Payment
- Type of Payment: Account Period Payment
- Taxpayer Name: Name (auto fills)
- Account: Personal Income (auto fills)
- ID: Taxpayer ID (auto fills)
- Form Type: Generic Voucher (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments are typically for the current calendar year

    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Next
  - Payment Amount: Input the amount you are paying
  - Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)
- Next
  - Select one:
    - 'Use Existing Bank Account'
    - 'Add New Bank Account' and input bank account information
  - Select an effective date of payment and check box to authorize payment
- Submit

## RI > Individual Taxpayers with a Portal Account > Estimated Payment

Use this option for an individual estimated payment

- Select Online Transactions > Make a Payment Online
- Type of Payment: Estimated Payment
- Taxpayer Name: Name (auto fills)
- Account: Personal Income (auto fills)
- ID: Taxpayer ID (auto fills)
- Form Type: RI 1040 ES (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Next
  - Payment Amount: Input the amount you are paying
  - Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)
- Next
  - Select one:
    - 'Use Existing Bank Account'
    - 'Add New Bank Account' and input bank account information
  - Select an effective date of payment and check box to authorize payment
- Submit

## RI > Individual Taxpayers with a Portal Account > Extension Payment

Use this option for an individual extension payment



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

*****Important Note*****

Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.**

- Select Online Transactions > Make a Payment
- Type of Payment: Extension Payment (auto fills)
- Taxpayer Name: Name (auto fills)
- Account: Personal Income (auto fills)
- ID: Taxpayer ID (auto fills)
- Form Type: RI 4868 EXT (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Next

- Return Header Tab (auto fills)
- Extension Info - input the following information:
    - Reported Tax Due
    - Reported Payments
    - Reported Amount Due
- Attachment Tab: Attach any documents to be submitted (Extension Filing)
- Calculate (Note: You MUST hit the calculate button before you are able to hit the submit button)

➢ Submit

- Verify amount due

➢ Next

- Click 'Yes' to agree to terms
- Click 'Make a Payment Now'
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next

- Select one:
    - 'Use Existing Bank Account'
    - 'Add New Bank Account' and input bank account information



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Select an effective date of payment and check box to authorize payment

➢ Submit

### RI > Individual Taxpayers with a Portal Account > Bill Payment

Use this option for any bills/notices you received from the RI Division of Taxation.

- Select Online Transactions > Make a Payment
- Type of Payment: Bill Payment
- Taxpayer Name: Name (auto fills)
- Form Type: Bill Coupon Payment (auto fills)

➢ Next

- Invoice Number: Can be found in the bottom right corner on the coupon provided on your bill notice.
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next

- Select one:
  - 'Use Existing Bank Account'
  - 'Add New Bank Account' and input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## Rhode Island Individual Taxpayers without a RI Portal Account

The best way to pay electronically is through the Division's Taxpayer portal at taxportal.ri.gov. For more information on creating a portal account please visit http://taxportal.ri.gov.

Other options for paying electronically include the following (click the desired method to bring you to the applicable instructions:

- Pay by ACH Debit (see below) **Please note – Extensions, estimated payments and payments related to notices/bills received from the State can be paid by ACH Debit. There is NOT option to pay a balance due with a return via ACH Debit. If you do not have a portal account and you wish to pay a balance due with your return electronically you have to pay by credit card (see below).**
- Pay by Credit Card (go to page 17) **Please note: there is a fee for paying by credit card of 2% of the tax amount paid plus a $2.00 transaction fee**

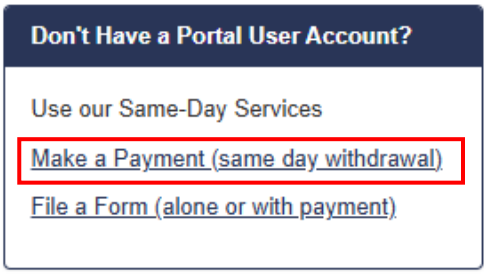
### RI > Individual Taxpayers without a Portal Account > ACH Debit

- Go to http://taxportal.ri.gov



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Navigate to the 'Don't have a Portal User Account?' section under the Sign In section and click on 'Make a Payment (same day withdrawal)'




- Read through Terms and Conditions and check the box to agree

➢ Next

- Input first name, last name, phone number and email address

Select the type of payment you want to make to bring you to the applicable instructions:

- Estimated Payment (see Estimated Payment Section below)
- Extension Payment (go to page 16)
- Payment for Bill or Notice Received (see Bill Payment section below)

## RI > Individual Taxpayers without a Portal Account > ACH Debit > Bill Payment

Use this option for any bills/notices you received from the RI Division of Taxation.

- Type of Payment: Bill Payment
- Form Type: Bill Coupon Payment (auto fills)

➢ Next

- ID Type: Select SSN
- ID: Input SSN
- Invoice Number: Can be found in the bottom right corner on the coupon provided on your bill notice.

➢ Next

- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit

➢ Next

- Input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Individual Taxpayers without a Portal Account > ACH Debit > Estimated Payment

Use this option for an individual estimated payment

- Type of Payment: Estimated Payment
- Account: Personal Income



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Form Type: RI 1040 ES (auto fills)

➢ Next
- Primary SSN: Input SSN
- Spouse SSN: Input only if Married Filing Jointly
- AGI reported for Tax Year noted above: The RI Division of Taxation requires you to input your Federal Adjusted Gross Income (AGI) reported on your most recently filed tax return authenticate your identity

➢ Next
- Account Type: Personal Income (auto fills)
- Form Type: RI 1040 ES (auto fills)
- Taxpayer Name: (auto fills)
- Account ID: Taxpayer ID (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit

➢ Next
- Input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

**RI > INDIVIDUAL TAXPAYERS WITHOUT A PORTAL ACCOUNT > ACH DEBIT > EXTENSION PAYMENT**

Use this option for an individual extension payment

*****Important Note*****

Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.**

- Type of Payment: Extension Payment
- Account: Personal Income
- Form Type: RI 4868 EXT (auto fills)

➢ Next
- Primary SSN: Input SSN



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Spouse SSN: Input only if Married Filing Jointly
- AGI reported for Tax Year noted above: The RI Division of Taxation requires you to input your Federal Adjusted Gross Income (AGI) reported on your most recently filed tax return authenticate your identity

➢ Next
- Account Type: Personal Income (auto fills)
- Form Type: RI 4868 EXT (auto fills)
- Taxpayer Name: (auto fills)
- Account ID: Taxpayer ID (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Next
    - Return Header Tab (auto fills)
    - Extension Info - input the following information:
        - Reported Tax Due
        - Reported Payments
        - Reported Amount Due
    - Attachment Tab: Attach any documents to be submitted (Extension Filing)
- Calculate (Note: You MUST hit the calculate button before you are able to hit the submit button)
- Submit
- Verify amount due

➢ Next
- Click 'Yes' to agree to terms
- Click 'Make a Payment Now'
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit

➢ Next
- Input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Individual Taxpayers without a Portal Account > Credit Card

****Important Note****



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

There is a fee for paying by credit card of 2% of the tax amount paid plus a $2.00 transaction fee). You will be notified of the fee amount before making your payment. The Rhode Island Division of Taxation does not receive any portion of the fee.

- Go to: https://www.ri.gov/app/taxation/payments
- Select the applicable payment type depending on the type of payment you are making
- Input required information (SSN (no dashes), Filing Period, Payment Amount, etc.)
- Keep in mind the following when inputting this information:
    - Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
        - Balance due and extension payments are typically for the prior calendar year
        - Estimated payments are typically for the current calendar year
        - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Continue

- Check the box to agree to the attestation statement
- Pay Now
- This will bring you to a secure checkout page to input and submit your credit card information

## RHODE ISLAND CORPORATE TAXPAYERS WITH A RI PORTAL ACCOUNT

****Important Note****

We have included a voucher to mail in RI payments should you choose to do so; however, **if your total taxes (including payroll, sales and other taxes) paid to RI over the course of a year are at least $5,000 OR your total gross income is greater than $100,000 you are required to make payments electronically**. If you pay electronically, do not mail the voucher or a check. A link to more information on this mandate and the state support numbers are available at https://tax.ri.gov/resources/businesses/electronic-filing-mandate

Log into your RI portal account at https://taxportal.ri.gov

Select the type of payment you want to make to bring you to the applicable instructions:

- Corporate OR PTE Tax:
    - Payment Due with Return (go to page 19)
    - Estimated Payment (go to page 20)
    - Extension Payment (go to page 21)
- Payroll Withholding:
    - Annual W-3 (go to page 19)
    - 941 Payments (go to page 22)

- Other Payments:
  - Payment for Bill or Notice Received (see Bill Payment section below)
  - Letter of Good Standing Payment (see Account Period Payment section below)

## RI > Corporate Taxpayers with a RI Portal Account > Account Period Payment

Use this option for any payments **NOT** related to Bill Payments, Estimated Payments, Extension Payments or Payroll Withholding. These payments would include Letter of Good Standing, Corporate Tax Payment Due with Return, Pass Thru Entity Tax Payment Due with Return and Withholding Reconciliation Payments (Annual W-3)

- Select Online Transactions > Make a Payment
- Type of Payment: Account Period Payment
- Taxpayer Name: Name (auto fills)
- Account: (select one)
  - Administrative Letter of Good Standing
  - Corporate
  - Pass Thru Entity Tax
  - Withholding Reconciliation (Annual W-3)
- ID: Taxpayer ID (auto fills)
- Form Type: Generic Voucher (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments and payroll tax deposits are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Next
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next
- Select one:
  - 'Use Existing Bank Account'
  - 'Add New Bank Account' and input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Corporate Taxpayers with a RI Portal Account > Bill Payment

Use this option for any bills/notices you received from the RI Division of Taxation.

- Select Online Transactions > Make a Payment


Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Type of Payment: Bill Payment
- Taxpayer Name: Name (auto fills)
- Form Type: Bill Coupon Payment (auto fills)

➢ Next
- Invoice Number: Can be found in the bottom right corner on the coupon provided on your bill notice.

➢ Next
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next
- Select one:
  - 'Use Existing Bank Account'
  - 'Add New Bank Account' and input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Corporate Taxpayers with a RI Portal Account > Estimated Payment

Use this option for any Corporate Estimated Payments including RI 1065 (Partnerships), RI 1120 (S-Corps/C-Corps), RI Schedule PTW (Pass-Through Withholding), RI Schedule PTE (Pass-Through Entity Tax). These are the common payment types – there are also various other options available.

- Select Online Transactions > Make a Payment
- Type of Payment: Estimated Payment (auto fills)
- Taxpayer Name: Name (auto fills)
- Account: Corporate (auto fills)
- ID: Taxpayer ID (auto fills)
- Form Type: Business Estimated Payments (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments and payroll tax deposits are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Next
  - Return Header Tab will auto fill.
  - Estimate Declaration Tab - to be completed. Enter the amount of estimated payment you are making in the appropriate box. The following are the most common payment types (there are also various other options available):
    - RI-1065/1220 (Partnership, S-Corp or C-Corp estimated payments, **NOT PTE Payments – for PTE payments select RI Schedule PTE below**)


Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

        - RI Schedule PTE (Pass-Through Entity Payments)
    - Estimate Calculation Tab – input the following information:
        - Prior Year Tax
        - Estimated Current Year Tax
        - Estimated Payment Due
        - Estimated Payments Made
        - Amount Due
- Calculate (Note: You MUST hit the calculate button before you are able to hit the submit button)

➢ Submit
- Verify amount due

➢ Next
- Click 'Yes' to agree to terms
- Click 'Make a Payment Now'
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next
- Select one:
    - 'Use Existing Bank Account'
    - 'Add New Bank Account' and input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Corporate Taxpayers with a RI Portal Account > Extension Payment

Use this option for any Corporate Extension Payments including Corporate OR Pass Thru Entity Tax Extension payments.

****Important Note****

Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.**

- Select Online Transactions > Make a Payment
- Type of Payment: Extension Payment (auto fills)
- Taxpayer Name: Name (auto fills)
- Account: Select Corporate or Pass-Through Entity Tax
- ID: Taxpayer ID (auto fills)
- Form Type: Business Extension Request (auto fills)

- Filing Period: Select Tax Year

➢ Next
  - Return Header Tab (auto fills)
  - Extension Info - input the following information:
    - Reported Tax Due
    - Reported Payments
    - Reported Amount Due
  - Attachment Tab: Attach any documents to be submitted (Extension Filing)
- Calculate (Note: You MUST hit the calculate button before you are able to hit the submit button)

➢ Submit
- Verify amount due

➢ Next
- Click 'Yes' to agree to terms
- Click 'Make a Payment Now'
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next
- Select one:
  - 'Use Existing Bank Account'
  - 'Add New Bank Account' and input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Corporate Taxpayers with a RI Portal Account > Withholding Payment

Use this option for Payroll Withholding Payments (941)

- Type of Payment: Withholding Payment (auto fills)
- Taxpayer Name: Name (auto fills)
- Account: Withholding/Filing (auto fills)
- ID: Taxpayer ID (auto fills)
- Form Type: Withholding Payment
- Filing Period: Select the payroll period

➢ Next
  - Return Header Tab (auto fills)
  - Withholding Payment Tab - input the following information:
    - Date Payroll Paid
    - Tax Due
- Calculate (Note: You MUST hit the calculate button before you are able to hit the submit button)

➢ Submit


Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Verify amount due

➢ Next
- Click 'Yes' to agree to terms
- Click 'Make a Payment Now'
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next
- Select one:
  - 'Use Existing Bank Account'
  - 'Add New Bank Account' and input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RHODE ISLAND CORPORATE TAXPAYERS WITHOUT A RI PORTAL ACCOUNT

****Important Note****

We have included a voucher to mail in RI payments should you choose to do so; however, **if your total taxes (including payroll, sales and other taxes) paid to RI over the course of a year are at least $5,000 OR your total gross income is greater than $100,000 you are required to make payments electronically**. If you pay electronically, do not mail the voucher or a check. A link to more information on this mandate and the state support numbers are available at https://tax.ri.gov/resources/businesses/electronic-filing-mandate

The best way to pay electronically is through the Division's Taxpayer portal at taxportal.ri.gov. For more information on creating a portal account please visit http://taxportal.ri.gov.

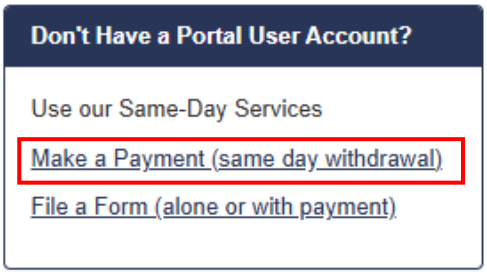
Other options for paying electronically include the following (click the desired method to bring you to the applicable instructions):

- Pay by ACH Debit (see below) **Please note – Extensions, estimated payments and payments related to notices/bills received from the State can be paid by ACH Debit. There is NOT option to pay a balance due with a return via ACH Debit. If you do not have a portal account and you wish to pay a balance due with your return electronically you have to pay by credit card (see below).**
- Pay by Credit Card (go to page 28) **Please note: there is a fee for paying by credit card of 2% of the tax amount paid plus a $2.00 transaction fee)**

## RI > CORPORATE TAXPAYERS WITHOUT A PORTAL ACCOUNT > ACH DEBIT

- Go to http://taxportal.ri.gov

- Navigate to the 'Don't have a Portal User Account?' section under the Sign In section and click on 'Make a Payment (same day withdrawal)'




- Read through Terms and Conditions and check the box to agree

➢ Next

- Input first name, last name, phone number and email address

Select the type of payment you want to make to bring you to the applicable instructions:

- Corporate OR PTE Tax:
  - Estimated Payment (go to page 25)
  - Extension Payment (go to page 26)
- Payroll Withholding:
  - 941 Payments (go to page 27)
- Other Payments:
  - Payment for Bill or Notice Received (see below)

## RI > Corporate Taxpayers without a Portal Account > ACH Debit > Bill Payment

Use this option for any bills/notices you received from the RI Division of Taxation.

- Type of Payment: Bill Payment
- Form Type: Bill Coupon Payment (auto fills)

➢ Next

- ID Type: Select Account ID or FEIN as applicable
- ID: Input Account ID or FEIN based on ID Type selection above
- Invoice Number: Can be found in the bottom right corner on the coupon provided on your bill notice.

➢ Next

- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next

- Input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Corporate Taxpayers without a Portal Account > ACH Debit > Estimated Payment

Use this option for any Corporate Estimated Payments including RI 1065 (Partnerships), RI 1120 (S-Corps/C-Corps), RI Schedule PTW (Pass-Through Withholding), RI Schedule PTE (Pass-Through Entity Tax). These are the common payment types (there are also various other options available).

- Type of Payment: Estimated Payment
- Account: Corporate
- Form Type: Business Estimated Payments (auto fills)

➢ Next

- ID Type: Select Account ID or FEIN as applicable
- ID: Input Account ID or FEIN based on ID Type above
- Notice ID: The RI Division of Taxation requires you to input a Notice ID to verify the account even though you are not actually making a payment for a notice received. A Notice ID can be found on any previous notices received from the RI Division of Taxation or you can email to request one at taxportal@tax.ri.gov.

➢ Next

- Account Type: Corporate (auto fills)
- Form Type: Business Estimated Payments (auto fills)
- Taxpayer Name: (auto fills)
- ID: Taxpayer ID (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments and payroll tax deposits are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Next

- Return Header Tab will auto fill.
- Estimate Declaration Tab - to be completed. Enter the amount of estimated payment you are making in the appropriate box. The following are the most common payment types – there are also various other options available:
    - RI-1065/1220 (Partnership, S-Corp or C-Corp estimated payments, **NOT PTE Payments – for PTE payments select RI Schedule PTE below**)
    - RI Schedule PTE (Pass-Through Entity Payments)
- Estimate Calculation Tab – input the following information:
    - Prior Year Tax
    - Estimated Current Year Tax
    - Estimated Payment Due
    - Estimated Payments Made
    - Amount Due


Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Calculate (Note: You MUST hit the calculate button before you are able to hit the submit button)

➢ Submit
- Verify amount due

➢ Next
- Click 'Yes' to agree to terms
- Click 'Make a Payment Now'
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next
- Input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

**RI > CORPORATE TAXPAYERS WITHOUT A PORTAL ACCOUNT > ACH DEBIT > EXTENSION PAYMENT**

Use this option for any Corporate Extension Payments including Corporate OR Pass Thru Entity Tax Extension payments.

*****Important Note****

Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.**

- Type of Payment: Extension Payment
- Account: Corporate
- Form Type: Business Extension Request (auto fills)

➢ Next
- ID Type: Select Account ID or FEIN as applicable
- ID: Input Account ID or FEIN based on ID Type above
- Notice ID: The RI Division of Taxation requires you to input a Notice ID to verify the account even though you are not actually making a payment for a notice received. A Notice ID can be found on any previous notices received from the RI Division of Taxation or you can email to request one at taxportal@tax.ri.gov.

➢ Next
- Account Type: Corporate (auto fills)
- Form Type: Business Extension Request (auto fills)
- Taxpayer Name: (auto fills)

- ID: Taxpayer ID (auto fills)
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments and payroll tax deposits are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Next
    - Return Header Tab (auto fills)
    - Extension Info - input the following information:
        - Reported Tax Due
        - Reported Payments
        - Reported Amount Due
    - Attachment Tab: Attach any documents to be submitted (Extension Filing)
- Calculate (Note: You MUST hit the calculate button before you are able to hit the submit button)

➢ Submit
- Verify amount due

➢ Next
- Click 'Yes' to agree to terms
- Click 'Make a Payment Now'
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next
- Input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Corporate Taxpayers without a portal account > ACH Debit > Withholding Payment

Use this option for Payroll Withholding Payments (941)

- Type of Payment: Withholding Payment
- Account: Withholding (auto fills)
- Form Type: Withholding Payment (auto fills)

➢ Next
- ID Type: Select Account ID or FEIN as applicable
- ID: Input Account ID or FEIN based on ID Type above


Disclaimer: Client is responsible for all tax payments including amounts, types and timing.

- Withholding Payment within the last year: Input the amount of a previous withholding payment you have made within the past year. This is NOT the amount you are paying with this payment. The RI Division of Taxation needs this information to verify your information.

➢ Next
- Account Type: Withholding (auto fills)
- Form Taxpayer Name: Name (auto fills)
- Account: Withholding/Filing (auto fills)
- Taxpayer Name: Name (auto fills)
- ID: Taxpayer ID (auto fills)
- Filing Period: Select the payroll period

➢ Next
  - Return Header Tab (auto fills)
  - Withholding Payment Tab - input the following information:
    - Date Payroll Paid
    - Tax Due
- Calculate (Note: You MUST hit the calculate button before you are able to hit the submit button)

➢ Submit
- Verify amount due

➢ Next
- Click 'Yes' to agree to terms
- Click 'Make a Payment Now'
- Payment Amount: Input the amount you are paying
- Payment Method: ACH Debit (Note: payments by credit card are not available through the tax portal)

➢ Next
- Input bank account information
- Select an effective date of payment and check box to authorize payment

➢ Submit

## RI > Corporate Taxpayers without a Portal Account > Credit Card

****Important Note****

There is a fee for paying by credit card of 2% of the tax amount paid plus a $2.00 transaction fee). You will be notified of the fee amount before making your payment. The Rhode Island Division of Taxation does not receive any portion of the fee.

- Go to: https://www.ri.gov/app/taxation/payments
- Select the applicable payment type depending on the type of payment you are making
- Input required information (ID, Filing Period, Payment Amount, etc.)
  - Keep in mind the following when inputting this information:

- ID: This is your FEIN# with no dashes and two zero's at the end
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
    - Balance due and extension payments are typically for the prior calendar year
    - Estimated payments and payroll tax deposits are typically for the current calendar year
    - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)

➢ Continue
- Check the box to agree to the attestation statement
- Pay Now
- This will bring you to a secure checkout page to input and submit your credit card information

# MASSACHUSETTS

## MASSACHUSETTS INDIVIDUAL TAXPAYERS WITH A MASSTAXCONNECT ACCOUNT

Log into your MassTaxConnect account at https://mtc.dor.state.ma.us

- Select 'Make Payment' next to 'Account' on the Summary tab
- Select the payment method. Click on the link below to bring you to the applicable instructions:
    - EFT Bank Payment (see below)
    - Credit Card Payment (go to page 30) **Please Note: You will be charged a convenience fee (approx. 2.35%) by the third-party vendor responsible for processing payments. You may avoid this fee by selecting the EFT bank payment option)**

### MA > INDIVIDUAL TAXPAYERS WITH A MASSTAXCONNECT ACCOUNT > EFT BANK PAYMENT

- Select One:
    - Saved Bank Account
    - 'Use a new payment channel' and input bank account information
- Select Payment Type:
    - Amended
    - Amnesty
    - Estimate
    - Extension (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are

subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**

- Return Payment

- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Payment Date: Select an effective date of payment
- Payment Amount: Input the amount you are paying
- Confirm Amount: Input the amount you are paying (same as above)
- Submit

## MA > Individual Taxpayers with a MassTaxConnect Account > Credit/Debit Card

- Check the box to confirm you have read the payment instructions
- Select Payment Type:
  - Amended
  - Amnesty
  - Estimate
  - Extension (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.**)
  - Return Payment
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Payment Amount: Input the amount you are paying
- Input credit card information in the window that pops up (Note: Your pop-up blocker needs to be disabled for the page to show. Sometimes there is a glitch where you are assigned a

reference number without having put in your credit card payment because the pop-up blocker did not allow the credit card information window to show up. **If you receive a reference number without putting in your credit card information you DID NOT make a valid payment.** Please try again and make sure to turn off your pop up blocker.)

- Check the box to accept the terms
- Submit Payment

## MASSACHUSETTS INDIVIDUAL TAXPAYERS WITHOUT A MASSTAXCONNECT ACCOUNT

The best way to pay electronically is through MassTaxConnect. Having an account provides you with more payment options and features than paying without an account. For more information on creating a MassTaxConnect account please visit https://mtc.dor.state.ma.us.

To continue to pay without an account, select the type of payment you want to make to bring you to the applicable instructions:

- Payment Due with Return (see below)
- Estimated Payment (see below)
- Extension Payment (see below)
- Payment for Bill or Notice Received (go to page 32)

### MA > INDIVIDUAL TAXPAYERS WITHOUT A MASSTAXCONNECT ACCOUNT > TAX PAYMENT

- Go to https://mtc.dor.state.ma.us
- Navigate to the 'Quick Links' section and click on 'Make a Payment'
- Select "I am, or represent, an individual who would like to make an estimated, extension, return, or bill payment.
- Individual Name: Input your Name
- ID Type: SSN (auto fills)
- ID: Input your SSN
- Confirm ID: Confirm SSN above
- Phone Number: Input phone number
- Select appropriate payment type:
    - Make an estimated payment: Use this option for estimated payments
    - Make a return payment: Use this option for extension payments or balance due on return

➢ Next

- Amount to Pay: Input the amount you are paying (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount**

**of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**

- Method of Payment: Select Credit/Debit Card or EFT Bank (Please Note: if paying by credit card you will be charged a convenience fee by the third-party vendor responsible for processing payments. You may avoid this fee by selecting the EFT bank payment option)
- Input bank account or credit card information (Please Note: if paying by credit card you will be brought to a separate page to input your credit card information. Your pop-up blocker needs to be disabled for the page to show. Sometimes there is a glitch where you are assigned a reference number without having put in your credit card payment because the pop-up blocker did not allow the credit card information window to show up. **If you receive a reference number without putting in your credit card information you DID NOT make a valid payment.** Please try again and make sure to turn off your pop up blocker.)

➢ Next
➢ Submit

**MA > INDIVIDUAL TAXPAYERS WITHOUT A MASSTAXCONNECT ACCOUNT > BILL PAYMENT**

- Go to https://mtc.dor.state.ma.us
- Navigate to the 'Quick Links' section and click on 'Make a Payment'
- Select "I am, or represent, an individual who would like to make an estimated, extension, return, or bill payment.
- Individual Name: Input your Name
- ID Type: SSN (auto fills)
- ID: Input your SSN
- Confirm ID: Confirm SSN above
- Phone Number: Input phone number
- Select 'Make a bill payment'

➢ Next
- Letter ID: Input the letter ID which can be found at the top of your letter issued by the DOR or select 'I do not have a letter ID'
- Confirm Letter ID: Input letter ID again

➢ Next
- Amount due on Voucher: (auto fills)
- Amount to Pay: Input the amount you are paying
- Method of Payment: Select Credit/Debit Card or EFT Bank (Please Note: if paying by credit card you will be charged a convenience fee (approx. 2.35%) by the third-party vendor responsible for processing payments. You may avoid this fee by selecting the EFT bank payment option)
- Input bank account or credit card information (Please Note: if paying by credit card you will be brought to a separate page to input your credit card information. Your pop-up blocker

needs to be disabled for the page to show. Sometimes there is a glitch where you are assigned a reference number without having put in your credit card payment because the pop-up blocker did not allow the credit card information window to show up. **If you receive a reference number without putting in your credit card information you DID NOT make a valid payment.** Please try again and make sure to turn off your pop up blocker.)

- Next
- Submit

## MASSACHUSETTS CORPORATE TAXPAYERS WITH A MASSTAXCONNECT ACCOUNT

Log into your MassTaxConnect account at https://mtc.dor.state.ma.us

- Select 'Make Payment' next to the type of you want to pay from the Summary tab:
  - 63D Entity Level Tax
  - Corporate Excise
  - Meals Tax
  - Meals, Food & Beverage Tax
  - Paid Family Medical Leave
  - Sales Tax
  - Withholding Tax
- Select the payment method. Click on the link below to bring you to the applicable instructions:
  - EFT Bank Payment (see below)
  - Debit or Credit Card Payment (go to page 34) **Please Note: You will be charged a convenience fee (approx. 2.35%) by the third-party vendor responsible for processing payments. You may avoid this fee by selecting the EFT bank payment option)**

## MA > CORPORATE TAXPAYERS WITH A MASSTAXCONNECT ACCOUNT > EFT BANK PAYMENT

- Select One:
  - Saved Bank Account
  - 'Use a new payment channel' and input bank account information
- Select Payment Type:
  - Return Payment
  - Amended Return Payment
  - Estimated Payment
  - Extension Payment (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you**

**believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**

- Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments and payroll tax deposits are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Payment Date: Select an effective date of payment
- Payment Amount: Input the amount you are paying
- Confirm Amount: Input the amount you are paying (same as above)
- Submit

## MA > Corporate Taxpayers with a MassTaxConnect Account > Debit or Credit Card

- Check the box to confirm you have read the payment instructions
- Select Payment Type:
  - Return Payment
  - Amended Return Payment
  - Estimated Payment
  - Extension Payment (Important Note for Extension Payments: Your extensions have been prepared based on the draft income (if provided) or based on your prior year income and assuming previously provided estimates were made timely. These amounts are subject to change with the actual filings and may impact the amount of estimated extension payments due. This is your responsibility. **You may alter the amount of any payments being made with this extension accordingly if you believe your income should differ or prior estimates were not made. Please carefully keep track of what/when you pay.)**
- Filing Period: Select the tax period for which you are making the payment (this is the year you are paying taxes for):
  - Balance due and extension payments are typically for the prior calendar year
  - Estimated payments and payroll tax deposits are typically for the current calendar year
  - Notice/bill payments could be for any prior calendar year (see notice for applicable filing period)
- Payment Amount: Input the amount you are paying
- Input credit card information in the window that pops up (Note: Your pop-up blocker needs to be disabled for the page to show. Sometimes there is a glitch where you are assigned a reference number without having put in your credit card payment because the pop-up blocker did not allow the credit card information window to show up. **If you receive a**

**reference number without putting in your credit card information you DID NOT make a valid payment.** Please try again and make sure to turn off your pop up blocker.)

- Check the box to accept the terms
- Submit Payment

## MASSACHUSETTS CORPORATE TAXPAYERS WITHOUT A MASSTAXCONNECT ACCOUNT

The best way to pay electronically is through MassTaxConnect. Having an account provides you with more payment options and features than paying without an account. For more information on creating a MassTaxConnect account please visit https://mtc.dor.state.ma.us.

**Corporate taxpayers can only make bill payments without an account.** All estimates, extension and return payments require a MassTaxConnect account.

To continue making a bill payment without an account:

- Go to https://mtc.dor.state.ma.us
- Navigate to the 'Quick Links' section and click on 'Make a Payment'
- Select "I am, or represent, a business, fiduciary, trust, partnership, or estate who would like to make a payment.
- Individual Name: Input your Name
- ID Type: SSN (auto fills)
- ID: Input your SSN
- Confirm ID: Confirm SSN above
- Phone Number: Input phone number

➢ Next

- Letter ID: Input the letter ID which can be found at the top of your letter issued by the DOR or select 'I do not have a letter ID'
- Confirm Letter ID: Input letter ID again

➢ Next

- Amount due on Voucher: (auto fills)
- Amount to Pay: Input the amount you are paying
- Method of Payment: Select Credit/Debit Card or EFT Bank (Please Note: if paying by credit card you will be charged a convenience fee (approx. 2.35%) by the third-party vendor responsible for processing payments. You may avoid this fee by selecting the EFT bank payment option)
- Input bank account or credit card information (Please Note: if paying by credit card you will be brought to a separate page to input your credit card information. Your pop-up blocker needs to be disabled for the page to show. Sometimes there is a glitch where you are assigned a reference number without having put in your credit card payment because the pop-up blocker did not allow the credit card information window to show up. **If you receive**

**a reference number without putting in your credit card information you DID NOT make a valid payment.** Please try again and make sure to turn off your pop up blocker.)

- Next
- Submit
  - Submit



Disclaimer: Client is responsible for all tax payments including amounts, types and timing.