



2008

Payment Instruction Booklet

FOR

BUSINESSES

INDIVIDUALS



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Welcome to EFTPS

Now that you are enrolled in the Electronic Federal Tax Payment System (EFTPS), you can make virtually all of your federal tax payments using EFTPS. EFTPS will accept tax payments for any IRS tax form. Remember that even though you will be paying your federal taxes using EFTPS, you are responsible for filing a tax return with the IRS by the due date.

EFTPS is Easy to Use

With EFTPS, there are two payment methods that are interchangeable:

- EFTPS online (*Secure Internet access to your EFTPS account*)
- EFTPS by phone (*Automated Voice Response System*)

FOR QUICK REFERENCE TIPS to begin using EFTPS, go to page 8 of this Payment Instruction Booklet.

You can use either of these methods to pay your business and individual federal taxes, 24 hours a day, 7 days a week. There's nothing special to learn; whichever method you use, you will be prompted for the information required to make a payment. Once your tax payment has been initiated, the funds will be withdrawn from your checking or savings account per your instructions. Since you can review all the information you have entered online or by phone, it is easy to check the accuracy of the information you report.

EFTPS is Secure: No One Has Access to Your Account Except You

To use EFTPS, you will receive a Personal Identification Number (PIN). Your PIN must be used in combination with your Taxpayer Identification Number (Employer Identification Number, EIN, or Social Security Number, SSN) to gain access to EFTPS. You have complete and exclusive control over your PIN. The government does not have access to your PIN.

In addition, with EFTPS online you must obtain an Internet Password that, when used in combination with your EIN/SSN and PIN, gives you added online security.

Pay anytime day or night... from your office, your home, even if you're on vacation. If you want to check the status of any EFTPS payment you've made in the last 16 months, simply go to www.eftps.gov to view your history, or call the EFTPS Customer Service 800 number.

ABOUT EFTPS

Here's How EFTPS Works:

At least one calendar day prior to your tax due date (**before 8:00 p.m. ET**), you access EFTPS by the Internet or phone. EFTPS will prompt you for the necessary information to complete your tax payment instructions.

The system processes the information reported and when accepted, you receive an Electronic Funds Transfer (EFT) Acknowledgment Number.

The EFT Acknowledgment Number is your receipt for your payment instructions, and should be kept with your tax records.

Once your tax payment instructions are accepted, EFTPS will originate an Automated Clearing House (ACH) Debit transaction against your designated account on the date you indicated according to your payment instructions. The funds will be transferred to the Treasury's account and the tax data will be reported to the IRS to update your tax records.

Payment Scheduling

As an added convenience, EFTPS offers taxpayers the option of scheduling tax payment instructions in advance of the tax due date.

Businesses can schedule payments up to 120 days in advance of the tax due date(s).

Individuals can schedule payments up to 365 days in advance of the tax due date(s).

EFTPS will schedule your tax payment instructions and your account will be debited on the tax due date(s) you indicate. You may cancel scheduled tax payment instructions up until 8:00 p.m. ET at least two business days prior to the settlement date. (See pages 14-15).

continued

ABOUT EFTPS

EFTPS Online: www.eftps.gov

The EFTPS Internet payment feature requires you to have a...

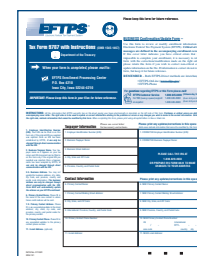
- Valid Employer Identification Number (EIN) for businesses, or a Social Security Number (SSN) for individuals,
- Personal Identification Number (PIN), and
- Internet Password...

to pass the EFTPS security logon screen, and to enable Internet access to your account information. Once you've been authenticated, you have access to the full functionality of the EFTPS Web Site. You will need to obtain an Internet Password by calling 1-800-982-3526.

PLEASE NOTE: The first time you access EFTPS online, you will be prompted to change your temporary Internet Password (see page 4).

If you are required to use EFTPS, you will need to change your Internet Password every 120 days.

How to Obtain Your Internet Password



Confirmation/Update Form

Locate the original Confirmation/Update Form and PIN letter you received by mail when you enrolled in EFTPS. (If you cannot locate your Confirmation/Update Form and/or your PIN letter, please call EFTPS Customer Service.)

Call the EFTPS online Internet Password Number 1-800-982-3526 and when requested, enter your:

- EIN/SSN
- PIN
- And the last 8 digits of your Enrollment Trace Number located on your Confirmation/Update Form.

Follow the instructions you receive and the Voice Response System will give you your temporary Internet Password.

EFTPS Customer Service: 1-800-555-4477 (business)

1-800-316-6541 (individual)

continued

ABOUT EFTPS

Make Your Password Yours!

You are required to change your temporary Internet Password the first time you access EFTPS online. Please note the following password criteria:

Passwords must be 8 to 12 characters long, composed of the following character types:

- 1) Uppercase Alpha (A, B, C, etc.),
- 2) Lowercase Alpha (a, b, c, etc.),
- 3) Numeric (1, 2, 3, etc.) or the following Special Characters only (!, @, #, \$, *, +, -).

Keep in mind your password is case sensitive. Each password must contain UPPERCASE AND LOWERCASE ALPHA CHARACTERS, and at least one character that is either a Numeric or a Special Character.

You will have a unique Internet Password for each EFTPS PIN you have. *Do not disclose your Internet Password to anyone.*

Payment History

With EFTPS online and EFTPS Customer Service, you have access to 16 months of your payment history. For EFTPS online click on the "Payment History" button after you log in.

Questions?

We'll be happy to answer any questions, 24 hours a day, 7 days a week:

EFTPS Customer Service:

1-800-555-4477 for businesses

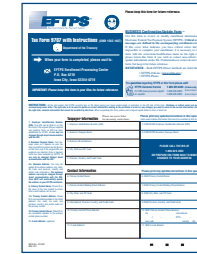
1-800-316-6541 for individuals

You will need to have your EIN/SSN and PIN when calling EFTPS Customer Service.

REQUIRED TAXPAYERS: If businesses have a federal tax liability of \$200,000 or more during one calendar year, those businesses are required to use EFTPS (see "Required Taxpayers" on page 29).

ENROLLMENT INFORMATION

How to Change EFTPS Enrollment Information



Confirmation/Update Form

You may go directly to www.eftps.gov to make enrollment information changes. Click on "My Profile" to make changes.

Or, you can use the EFTPS Confirmation/Update Form (Business Form 9787 or Individual Form 9789) you received with the enrollment confirmation package to make any changes to your enrollment information in the future.

Changes to Financial Institution Information

Financial Institution information may be changed using the Internet and EFTPS Voice Response System, or the Confirmation/Update Form.

PLEASE NOTE: If you already have scheduled payments for future dates, your bank account change will not effect those payments. Those payments will continue to be made against your old bank account.

Only new payments using the new PIN will be scheduled against the new bank account.

If you desire already scheduled payments to be charged against your new bank account, you must cancel those payments and reschedule them using the PIN number associated with your new bank account change.

By Internet:

To submit your changes online go to www.eftps.gov and click on "My Profile," and then click on "Edit Financial Institution Information."

When changing financial institution information online, you may choose to bypass verification of your financial institution account information. *You then can continue using EFTPS by self-selecting a new PIN online. If you choose to have your account information verified, an additional 6-10 days will be required for processing, after which time you will receive a new PIN in the mail.

**If you bypass verification, you are responsible for the accuracy of the information you entered. If it is incorrect, your financial institution may return your payment and you may incur an IRS penalty.*

PLEASE NOTE: To use the new Financial Institution Information immediately, you should log-out and then log back in with your new PIN. (You will need to call 1-800-982-3526 for your new Internet Password.)

ENROLLMENT INFORMATION

By Phone:

To use the phone to change your financial institution information, call the EFTPS voice response system:

1-800-555-3453 for businesses

1-800-315-4829 for individuals

You will then be prompted for your new financial institution information.

When changing financial institution information, you may choose to bypass verification of your financial institution account information by simply following the phone prompts*. You will receive a new PIN immediately over the phone and you can continue using EFTPS. If you choose to have your account information verified, an additional 6-10 days will be required for processing, after which time you will receive a new PIN in the mail.

**If you bypass verification, you are responsible for the accuracy of the information you entered. If it is incorrect, your financial institution may return your payment and you may incur an IRS penalty.*

PLEASE NOTE: If you change your financial institution information, be aware that each bank account has a separate PIN.

Once you receive the PIN for the new financial institution and account, please contact EFTPS Customer Service for information on deleting the old PIN, previous financial institution and account number information if it is no longer needed.

REMEMBER: Each PIN determines from which bank account the tax payment comes.

continued

Changes to Taxpayer Information—Call the IRS

If you have changes to the IRS Taxpayer Information on your EFTPS Confirmation/Update Form (lines 1 through 5), you must contact the IRS. IRS Taxpayer Information includes:

- Employer Identification Number (EIN) or Primary Social Security Number (SSN)
- Primary Taxpayer Name
- Joint Filer's Taxpayer Identification Number (SSN), if applicable
- Taxpayer Address, including City, State, Zip Code, and Province, Country and Postal Code

The **IRS** Taxpayer Customer Service telephone numbers are:

1-800-829-4933 for businesses

1-800-829-1040 for individuals

Quick Reference Tips

Here's what you'll need to have ready before you make your EFTPS payment:

EIN/SSN Taxpayer Identification Number. For Businesses, this is your 9-digit Employer Identification Number (EIN); *if you are a sole proprietor business without employees, you would enroll as an Individual, and use your social security number as your Tax Identification Number.* For Individuals this is your 9-digit Social Security Number (SSN).

PIN Personal Identification Number—your 4-digit secure number issued upon enrollment to be used in combination with your EIN/SSN when initiating an EFTPS transaction.

Tax Form Number Such as Business Form numbers 941 and 720, etc., and Individual Form number 1040ES, etc.

Tax Payment Type Classification of your payment: a Federal Tax Deposit, payment due with a return, or payment of a deficiency notice. If you have been using a coupon or voucher to make this payment, you would indicate "Federal Tax Deposit." Other types of payments are available through EFTPS online, phone (voice response system) and Customer Service operator.

Tax Period The period for which you are paying taxes. For annual forms, this is the 2-digit tax year. For quarterly forms, this is the 2-digit tax year and the 2-digit month, corresponding to the quarter ending month of 03, 06, 09, or 12.
(For businesses in which the fiscal year does not correspond to the calendar year, the 2 digit month the fiscal year ends will be entered.)

Amount Your payment dollar amount.

Settlement Date The date funds are debited from your account.
(Business Days only – no weekends or holidays)

Internet Password *(for EFTPS online only.)* 8 to 12 characters, composed with UPPERCASE AND LOWERCASE ALPHA CHARACTERS, and at least one character that is either a Numeric or one of the following Special Characters (!, @, #, \$, *, +, -). The password is case sensitive.

Subcategory Code *(for business taxpayers only)* For Forms 941, 944, CT-1 and 720. For these taxes, if you indicate subcategory breakouts, this information must balance to the total payment amount. You do not have to enter subcategory amounts, but it is preferred. However, if entered, they must add up correctly to the total amount entered. Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax withholding are for informational purposes only.

EFTPS Customer Service: 1-800-555-4477 (business)

MAKING A PAYMENT

How to Make a Tax Payment with EFTPS

You have the option of making tax payments via EFTPS over the Internet or by phone using the Voice Response System.

With EFTPS you can make payments daily, weekly, monthly, quarterly or annually. You can even schedule your payment instruction ahead of time. (see page 14).

PLEASE NOTE: The tax payment instructions must be completed before 8:00 p.m. ET at least one calendar day prior to the tax due date.

How to Make a Tax Payment with EFTPS Online

Making a tax payment online has never been easier. Here are the steps:

- 1) At least one calendar day prior to the tax due date (before 8:00 p.m. ET), access EFTPS online (www.eftps.gov) and select "Make a Tax Payment" from the Home Page.

PLEASE NOTE: With EFTPS you can switch between 2 payment methods:
• EFTPS online • EFTPS by phone

- 2) EFTPS will display a Logon screen and ask for your:

- Taxpayer Identification Number (EIN/SSN)
- Personal Identification Number (PIN)
- Internet Password

(The EIN or SSN/PIN/Internet Password combination represents the secured access into the system.)

EFTPS Customer Service: 1-800-555-4477 (business)

MAKING A PAYMENT

3) When the EIN or SSN/PIN/Internet Password are verified, EFTPS will prompt you for the information needed to complete the tax payment:

- Tax form
- Tax payment type
- Tax period
- Tax payment amount
- Subcategory information *(if applicable)*
- Settlement date

4) Once you click the "Make Payment" button, EFTPS processes the tax payment information you input, and if accepted, you will receive an immediate EFT Acknowledgment Number as a receipt of your payment instructions.

Keep this number for your permanent records. You may also wish to print the payment confirmation page for your records.

PLEASE NOTE: It is recommended that you print and keep a copy of your payment history every quarter as a record of your EFTPS payment history.

Once your tax payment instructions are accepted, EFTPS will initiate a debit against your bank account on the date you indicated. Your records will be updated with IRS.

PLEASE NOTE: EFTPS is for making federal tax payments only. You must still file tax returns separately.

continued

MAKING A PAYMENT

How to Make a Tax Payment Using EFTPS by Phone-Voice Response System (VRS)

The basic steps for making a tax payment are:

- 1) Gather your information and enter it on the EFTPS worksheet. *(see pages 16-17)*
- 2) Review the VRS process below.
- 3) Call the EFTPS Tax Payment toll-free number:
1-800-555-3453 for business and **1-800-315-4829 for individual**
at least one calendar day prior to the tax due date (before 8:00 p.m. ET).
- 4) Follow the Voice Prompts.
- 5) Record your EFT Acknowledgment Number.

The EFTPS Voice Response System may be accessed 24 hours a day, 7 days a week.

Here are the voice prompts you will hear when making an EFTPS federal tax payment using the Voice Response System (see worksheets on pages 16-17):

- 1) Enter your 9-digit Taxpayer Identification Number (TIN).
- 2) Enter your 4-digit PIN (Personal Identification Number).
- 3) For a payment, press 1. For a cancellation, press 2.
- 4) Enter the Tax Form followed by the pound (#) sign.
- 5) System will prompt for the tax type for tax form selected.
- 6) Enter the last 2 digits of the tax filing year for this payment.
**(Businesses see note on Pg. 12)*
- 7) Enter the 2-digit tax filing month for this payment.
(NOTE: depending on the tax form, you may not receive this prompt.)

EFTPS Customer Service: 1-800-555-4477 (business)

1-800-316-6541 (individual)

continued

MAKING A PAYMENT

- 8) Enter the payment amount followed by the pound (#) sign. You must enter cents even if you are paying a whole dollar amount. Do not enter a period or decimal before cents.
- 9) When the payment amount is repeated, Press 1 to confirm or 2 to correct.
- 10) If you would like your payment to be made on the next business settlement date, press 1 to accept. To enter a different date, press 2.

Record the EFT Acknowledgment Number for future reference. The EFT Acknowledgment Number is given to you when payment instructions have been accepted by EFTPS.

*** PLEASE NOTE FOR BUSINESSES:** *If your fiscal year does not correspond to the calendar year, EFTPS automatically generates the 2 digit month. You will be prompted to enter the 2 digits for the year your fiscal year ends.*

The EFTPS Payment Worksheets on pages 16 and 17 are designed to assist you in making your federal tax payments by phone. You can make photocopies to use each time you make your tax payment to EFTPS. They illustrate how easy it is to use this system. The EFTPS Voice Response System guides you through your tax payment instructions. You will be transferred automatically to a voice operator if you encounter any problems making your tax payment.

How to Practice Making a Tax Payment— EFTPS by Phone-Voice Response System (VRS)

With EFTPS, you can practice making a tax payment using the VRS. The EFTPS VRS Tutorial System allows you to practice with the script prompts and become comfortable using your telephone keypad before making a live payment.

EFTPS by phone Tutorial System toll-free telephone number: **1-800-572-8683**

**The toll-free number above is to be used to practice making tax payments only!
The practice confirmation number you will receive is 999-99999.**

continued

MAKING A PAYMENT

For Business Taxpayers Only

Subcategory Amounts for Tax Forms 941, 944, CT-1, and 720 when using the Voice Response System (VRS)

The EFTPS VRS will prompt you for subcategory amounts for Forms 941, 944, CT-1, and 720. Summary information for these subcategories is reported by EFTPS to the Department of the Treasury on a daily basis for investment purposes only. This information is not reported to the IRS and has no effect on the amounts reported on IRS tax returns. Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax withholding are for informational purposes only.

- The VRS will not accept negative numbers in the subcategory amounts.
- The Form 941 Social Security amount to be entered is the FICA amount and includes both the employer and employee contributions.
- Advanced Earned Income Credit (AEIC) is subtracted from the withholding amount.

PLEASE NOTE: *You do not have to enter subcategory amounts, but it is preferred. However, if entered, they must add up correctly to the total amount entered.*

If you do not have the subcategory amounts available, you may enter "0" (zero) and "#" to advance to the next VRS prompt.

EFTPS Customer Service: 1-800-555-4477 (business)

1-800-316-6541 (individual)

continued

MAKING A PAYMENT

Payment Scheduling

With EFTPS, you do not have to wait until the day before the tax due date to schedule your tax payment instructions. With Payment Scheduling, you may give EFTPS your tax payment instructions up to 120 days in advance of your tax due date if you are a **business** and 365 days if you are an **individual**. EFTPS will store the tax payment instructions and your bank account will be debited only on the date you indicate.

REMEMBER: You may instruct EFTPS to schedule your tax payment...

- Up to 120 days in advance of your tax due date if you are a **BUSINESS**

AND

- Up to 365 days in advance of your tax due date if you are an **INDIVIDUAL**

PLEASE NOTE: Individuals using EFTPS online can schedule up to 4 payment instructions at one time, for 1040ES (estimated tax) payments.

Scheduled payment instructions must be cancelled at least two business days prior to the settlement date (before 8:00 p.m. ET).

How to Cancel a Tax Payment Using EFTPS online: www.eftps.gov

To cancel a payment through EFTPS online, use your EIN/SSN, PIN and Internet Password to access the site: www.eftps.gov. Click on "Cancel a Payment" under PAYMENTS and you will be guided through the process. Please have your EFT Acknowledgment Number handy for the payment you wish to cancel.

PLEASE NOTE: You must cancel tax payment instructions up to 8:00 p.m. ET no later than two business days prior to the settlement date. (For example, a Monday payment must be cancelled by 8:00 p.m. ET Thursday).

continued

MAKING A PAYMENT

How to Cancel a Tax Payment Using EFTPS by Phone

The EFTPS VRS may be accessed 24 hours a day, 7 days a week, should you need to cancel your tax payment instructions. Before accessing the EFTPS VRS to cancel your tax payment instructions, please have the EFT Acknowledgment Number for the tax payment you wish to cancel. You will be prompted through the following steps to make a cancellation.

- Dial **1-800-555-3453 for business**, or dial **1-800-315-4829 for individual**
- Enter your nine-digit Employer Identification Number (EIN) for businesses or your nine-digit Social Security Number (SSN) for individuals.
- Enter the same four-digit Personal Identification Number (PIN) used when you made the payment you are canceling.
- Press 2 (to cancel a tax payment).
- Enter the 8 digit EFT Acknowledgment Number for the tax payment you wish to cancel. *(For tax payments made by Phone, this is the 8 digit EFT Acknowledgment Number you received. For tax payments made Online, this is the last 8 digits of the 15 digit EFT Acknowledgment Number you received.)*
- The voice response system will give you the payment information pertaining to the EFT Acknowledgment Number you entered.
- If the information is correct, press 1 and record your Cancellation Number. This is a unique number assigned to the cancellation instruction. This number acts as your receipt for the cancellation transaction.

PAYMENT WORKSHEETS

EFTPS Business Phone Worksheet

Photocopy this worksheet for future use.

Phone Number: 1-800-555-3453

EIN # _____

PIN # _____

Date of call ____ / ____ / ____

Time of call ____ : ____ a.m./p.m.

To initiate a Tax Payment Press "1", for Other Payments, Press "2"

Enter 3-to 6-digit Tax Form # _____

For Federal Tax Payment Press "1"

Enter 2-digit Tax Filing year: _____

Enter 2-digit Tax Filing month: _____

Enter the Tax Payment amount: _____

**Remember: You must enter cents even if you are paying a whole dollar amount.
Do not enter a period or decimal before cents.**

Information is repeated – To confirm information Press "1"

Social Security amount: _____

Medicare amount: _____

Federal W/H amount: _____

Your Settlement Date is: _____

Your EFT Acknowledgment Number is:

**PLEASE NOTE: Consider using the EFTPS by phone Tutorial System
(1-800-572-8683) before initiating your first live phone tax payment.**

PAYMENT WORKSHEETS

EFTPS Individual Phone Worksheet

*Though EFTPS can be used for all federal tax payments, this worksheet is designed for use with 1040 Estimated Tax Payments.
Photocopy this worksheet for future use.*

Phone Number: 1-800-315-4829

SSN # _____

PIN # _____

Date of call ____ / ____ / ____

Time of call ____ : ____ a.m./p.m.

To initiate a Tax Payment Press "1"

For a Cancellation Press "2"

Enter 4-digit Tax Form Number: _____

Press "1" for an Estimated Payment Amount

Enter the 2-digit Year for the Tax Period: _____

Enter the 1040 Estimated Tax Payment Amount: \$ _____

**Remember: You must enter cents even if you are paying a whole dollar amount.
Do not enter a period or decimal before cents.**

Your Settlement Date is: _____

Your EFT Acknowledgment Number is: _____

**PLEASE NOTE: Consider using the EFTPS by phone Tutorial System
(1-800-572-8683) before initiating your first live phone tax payment.**

IRS Tax Form Numbers & Codes for Businesses

Numeric Codes for EFTPS

The following breakout of the IRS Tax Form Numbers chart is presented here to help define each column. The “Voice Response EFTPS Form Number” Column on the charts on the following pages provides the numeric codes to be entered for each IRS Tax Form Number. Following the Payment Due Information is the “Financial Institution Tax Form Code No.”

IRS Tax Form Number	Voice Response EFTPS Form No.	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No.
706GS(D)	706473	12	Generation-Skipping Transfer Tax for Distribution	Payment due with a return Payment due on an IRS notice Payment due on an extension	70621 70627 70622
706GS(T)	706478	12	Generation-Skipping Transfer Tax for Terminations	Payment due with a return Payment due on an IRS notice Payment due on an extension	70631 70637 70632
709	709	01-12	Gift Tax Return	Payment due with a return Payment due on an IRS notice An estimated payment	07091 07097 07096
720	720	03, 06, 09, 12	Quarterly Excise Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice See page 22 for IRS subcategory codes	72005 72001 72007
730	730	01-12	Tax on Wagering	Payment due with a return Payment due on an IRS notice	07301 07307
926	926	12	Return by Transferor of Property to Foreign Corporation, Estate, Trust or Partnership	Payment due with a return Payment due on an IRS notice	09261 09267
940	940	12	Employer's Annual Unemployment Tax Return	Federal Tax Deposit Payment due with a return A deficiency assessed by IRS	09405 09401 09404
941	941	03, 06, 09, 12	Employer's Quarterly Tax Return (all Form 941 series)	Federal Tax Deposit Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS Subcategory breakdown for 941: Social Security = "1" Medicare = "2" Withheld = "3"	94105 94101 94107 94104
943	943	12	Employer's Annual Tax for Agricultural Employees	Federal Tax Deposit Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS	09435 09431 09437 09434
944	944	12	Employer's Annual Employment Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Subcategory breakdown for 944: Social Security = "1" Medicare = "2" Withheld = "3"	94405 94401 94407
945	945	12	Withheld Federal Income Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice	09455 09451 09457
990	990	01-12 [‡]	Organization Exempt Income Tax	Payment due with a return Payment due on an IRS notice	09901 09907
990BL	99025	01-12 [‡]	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	Payment due with a return Payment due on an IRS notice	99011 99017
990C	9902	01-12 [‡]	Exempt Cooperative Association Income Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	99026 99021 99027 99022
990PF	99073	01-12 [‡]	Return of Private Foundation Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice	99036 99031 99037
990T	9908	01-12 [‡]	Exempt Organization Business Income Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	99046 99041 99047 99042
1041	1041	01-12 [‡]	Fiduciary Income Tax Return	Payment due with a return Payment due on an IRS notice An estimated payment Payment due on an extension	10411 10417 10416 10412
1041A	10412	01-12	US Information Return – Trust Accumulation of Charitable Amounts	Payment due with a return Payment due on an IRS notice	14111 14117
1042	1042	12	Annual Withholding Tax Return for US Source Income of Foreign Persons	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	10425 10421 10427 10422
1065	1065	01-12 [‡]	Partnership Return of Income	Payment due with a return Payment due on an IRS notice Payment due on an extension Estimated Payment	10651 10657 10652 10656

When using EFTPS the IRS Tax Form Number “720” would require you to enter “7-2-0” as the touch-tone numeric code.

IRS Tax Form Number	Financial Institution Tax Form Code Number
720	72005
940	09405
941	94105
943	09435
944	94405
945	09455
990C	99026
990PF	99036
990T	99046
1041	10416
1042	10425
1120	11206
CT-1	10005

Financial Institution Tax Form Code No.
for IRS Tax Form Number “720” would require conversion code “72005” for a Federal Tax Deposit and “72001” for Payment due with a return, and “72007” for Payment due on an IRS notice.

These **Federal Tax Deposit Codes** are the most frequently used in EFTPS. Please refer to pages 19-22 for additional Tax Form Code numbers. If a particular number you require is not listed, please contact the IRS at 1-800-829-4933.

If you use a payroll company, you should ask your service provider to enroll in and use EFTPS so you can confirm payments made on your behalf. An EFTPS payment history is maintained for 16 months and can be viewed online after enrollment. The IRS recommends employers verify EFTPS payments as part of their bank account reconciliation process.

IRS Tax Form Number	Voice Response EFTPS Form No.	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No.
11-C	112	01-12	Special Tax Return and Application for Registry-Wagering	Payment due with a return Payment due on an IRS notice	01111 01117
706GS(D)	706473	12	Generation-Skipping Transfer Tax for Distribution	Payment due with a return Payment due on an IRS notice Payment due on an extension	70621 70627 70622
706GS(T)	706478	12	Generation-Skipping Transfer Tax for Terminations	Payment due with a return Payment due on an IRS notice Payment due on an extension	70631 70637 70632
709	709	01-12	Gift Tax Return	Payment due with a return Payment due on an IRS notice An estimated payment	07091 07097 07096
720	720	03, 06, 09, 12	Quarterly Excise Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice See page 22 for IRS subcategory codes	72005 72001 72007
730	730	01-12	Tax on Wagering	Payment due with a return Payment due on an IRS notice	07301 07307
926	926	12	Return by Transferor of Property to Foreign Corporation, Estate, Trust or Partnership	Payment due with a return Payment due on an IRS notice	09261 09267
940	940	12	Employer's Annual Unemployment Tax Return	Federal Tax Deposit Payment due with a return A deficiency assessed by IRS	09405 09401 09404
941	941	03, 06, 09, 12	Employer's Quarterly Tax Return (all Form 941 series)	Federal Tax Deposit Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS Subcategory breakdown for 941: Social Security = "1" Medicare = "2" Withheld = "3"	94105 94101 94107 94104
943	943	12	Employer's Annual Tax for Agricultural Employees	Federal Tax Deposit Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS	09435 09431 09437 09434
944	944	12	Employer's Annual Employment Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Subcategory breakdown for 944: Social Security = "1" Medicare = "2" Withheld = "3"	94405 94401 94407
945	945	12	Withheld Federal Income Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice	09455 09451 09457
990	990	01-12 [‡]	Organization Exempt Income Tax	Payment due with a return Payment due on an IRS notice	09901 09907
990BL	99025	01-12 [‡]	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	Payment due with a return Payment due on an IRS notice	99011 99017
990C	9902	01-12 [‡]	Exempt Cooperative Association Income Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	99026 99021 99027 99022
990PF	99073	01-12 [‡]	Return of Private Foundation Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice	99036 99031 99037
990T	9908	01-12 [‡]	Exempt Organization Business Income Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	99046 99041 99047 99042
1041	1041	01-12 [‡]	Fiduciary Income Tax Return	Payment due with a return Payment due on an IRS notice An estimated payment Payment due on an extension	10411 10417 10416 10412
1041A	10412	01-12	US Information Return – Trust Accumulation of Charitable Amounts	Payment due with a return Payment due on an IRS notice	14111 14117
1042	1042	12	Annual Withholding Tax Return for US Source Income of Foreign Persons	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	10425 10421 10427 10422
1065	1065	01-12 [‡]	Partnership Return of Income	Payment due with a return Payment due on an IRS notice Payment due on an extension Estimated Payment	10651 10657 10652 10656

[‡]The tax period month must match the company's fiscal year for these forms. For EFTPS by phone and EFTPS online, the tax period month automatically matches the fiscal year/month.

**Those Tax Type Codes ending in “7” include Installment Agreement payments.

continued

IRS TAX FORM NUMBERS & CODES – BUSINESSES

IRS Tax Form Number	Voice Response EFTPS Form No.	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No.
1066	1066	01-12	Real Estate Mortgage Investment Conduit Income Tax	Payment due on an IRS notice Payment due on an extension	10667 10662
1120	1120	01-12‡	US Corporation Income Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension Amended return (1120X)	11206 11201 11207 11202 11200
1120DISC	112034	01-12‡	Domestic International Sales Corporation Return	Payment due with a return Payment due on an IRS notice	11211 11217
2290	2290	01-12	Heavy Vehicle Use Tax Return	Payment due with a return Payment due on an IRS notice	22901 22907
2438	2438	12	Regulated Investment Company – Undistributed Capital Gains	Payment due with a return Payment due on an IRS notice	24381 24387
3520	3520	12	Information Return-Creation/Transfer to Foreign Trusts	Payment due with a return Payment due on an IRS notice	35201 35207
4720	4720	01-12	Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC	Payment due with a return Payment due on an IRS notice	47201 47207
5227	5227	01-12‡	Split-Interest Trust Information Return	Payment due with a return Payment due on an IRS notice	52271 52277
5329	5329	01-12	Return for Individual Retirement Arrangement Taxes	Payment due on an IRS notice	53297
5811	5811	01-12	Examination Return Preparer Case Closing Document	Payment due with a return Payment due on an IRS notice	58111 58117
6069	6069	12	Return of Excise Tax on Excessive Contributions to Black Lung Trust Under Sec. 4953	Payment due with a return Payment due on an IRS notice	60691 60697
8038	8038	01-12	Information Return for Tax Exempt Private Activity Bond Issue	Payment due with a return Payment due on an IRS notice	80381 80387
8288	8288	01-12	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests	Payment due with a return Payment due on an IRS notice	82881 82887
8404	8404	01-12	Interest Charge on DISC-Related Deferred Tax Liability	Payment due with a return Payment due on an IRS notice	84041 84047
8612	8612	01-12	Return of Excise Tax on Undistributed Income of Real Estate Investment Trust	Payment due with a return Payment due on an IRS notice Payment due on an extension	86121 86127 86122
8613	8613	01-12	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	Payment due with a return Payment due on an IRS notice Payment due on an extension	86131 86137 86132
8697	8697	01-12	Interest Under the Look-Back Method for Completed Long-Term Contracts	Payment due with a return Payment due on an IRS notice	86971 86977
8725	8725	01-12	Excise Tax on Greenmail	Payment due on an IRS notice Payment due on an extension	87257 87252
8752	8752	12	Required Payment or Refund Under Section 7519	Payment due with a return Payment due on an IRS notice	87521 87527
8804	8804	01-12	Annual Return of Partnership Withholding Tax (Section 1446)	Payment due with a return Payment due on an IRS notice Payment due on an extension	88041 88047 88042
8805	8805	01-12	Foreign Partners Information Statement of Section 1446 Withholding Tax	Payment due with a return Payment due on an IRS notice	88041 88047
8813	8813	01-12	Partnership Withholding Tax Payment	Payment due with a return Payment due on an IRS notice	88041 88047
8831	8831	01-12	Excise Taxes on Excess Inclusions of REMC Residual Interest	Payment due with a return Payment due on an IRS notice	86121 86127
8876	8876	01-12	Excise Tax on Structured Settlement Factoring Transactions	Payment due with a return Payment due on an IRS notice An estimated payment Payment due on an extension	88761 88767 88766 88762
CT-1	281	12	Railroad Retirement Tax and Unemployment Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Subcategory breakdown for CT-1: Tier 1 (FICA) = "1" Tier 2 (Industry) = "2"	10005 10001 10007

*The first four positions of the FI Tax Code (as shown above) are the actual form you are filing in most cases. Example: If you wish to designate your payment for a Form 941 penalty, you would place 94109 in the addenda field TXPO2. If you are paying an amount due on an IRS notice that includes penalty or interest, it is not necessary to split the payment. Use tax type 94107 to pay the entire amount of a Form 941 notice.

**Those Tax Type Codes ending in "7" include Installment Agreement payments. ‡The tax period month must match the company's fiscal year for these forms.

continued

IRS TAX FORM NUMBERS & CODES – BUSINESSES

941 Employer's Quarterly Federal Tax and 944 Employer's Annual Employment Tax Subcategories

- 1–Social Security Amount
- 2–Medicare Amount
- 3–Withholding Amount

NOTE: The total of these breakout amounts must balance to the 941 and/or the 944 tax payment. Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax withholding are for informational purposes only.

CT-1 Railroad Retirement Tax and Unemployment Subcategories

- 1–FICA Amount
- 2–Industry Amount

NOTE: The total of these breakout amounts must balance to the CT-1 tax payment.

IRS Tax Forms (Tax Forms Filed With Various Tax Types)

When you make Federal Tax Payments for these tax form numbers, EFTPS will prompt you to enter the specific tax type to which the tax form entered applies.

IRS Tax Form Number	Voice Response EFTPS Form No.	Valid Tax Period Ending Dates	Financial Institution Tax Form Code No.	Tax Description
7004				Application to File Automatic Extension of Time to File
For Form 706GS (D)	706473	12	70622	Generation-Skipping Transfer Tax for Distribution
For Form 706GS (T)	706478	12	70632	Generation-Skipping Transfer Tax for Terminations
For Form 990C	9902	01-12	99022	Corporate Income Tax Return
For Form 1041	1041	01-12‡	10412	Fiduciary Income Tax Return
For Form 1042	1042	12	10422	Annual Withholding Tax Return for US Source Income of Foreign Persons
For Form 1065	1065	01-12‡	10652	
For Form 1066	1066	01-12	10662	
For Form 1120 (all)	1120	01-12‡	11202	U.S. Corporation Income Tax Return
For Form 3520A	3520	12	35202	U.S. Information Return-Creation of or Transfer to Certain Foreign Trust (Includes Form 3520A)
For Form 8612	8612	01-12	86122	Return of Excise Tax on Undistributed Income of Real Estate Investment Companies
For Form 8613	8613	01-12	86132	Return of Excise Tax on Undistributed Income of Regulated Investment Companies
For Form 8725	8725	00	87252	Excise Tax on Greenmail
For Form 8804	8804	01-12	88042	Annual Return of Partnership Withholding Tax (Section 1446)
For Form 8831	8831	01-12	88312	Excise Taxes on Excess Inclusions of REMIC Residual Interest
For Form 8876	8876	01-12	88762	Excise Taxes on Structured Settlement Factoring Transactions
8868	8868			Application for Extension of Time to File an Exempt Organization Return
For Form 990	990	01-12‡	09907	Organization Exempt Income Tax
For Form 990BL	99025	01-12‡	99017	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons
For Form 990PF	99073	01-12‡	99037	Return of Private Foundation
For Form 990T	9908	01-12‡	99047	Exempt Organization Income Tax Return
For Form 1041A	10412	01-12	14117	US Information Return - Trust Accumulation of Charitable Amounts
For Form 4720	4720	01-12	47207	Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC
For Form 5227	5227	01-12	52277	Split-Interest Trust Information Return
For Form 6069	6069	12	60697	Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Under Sec. 4953

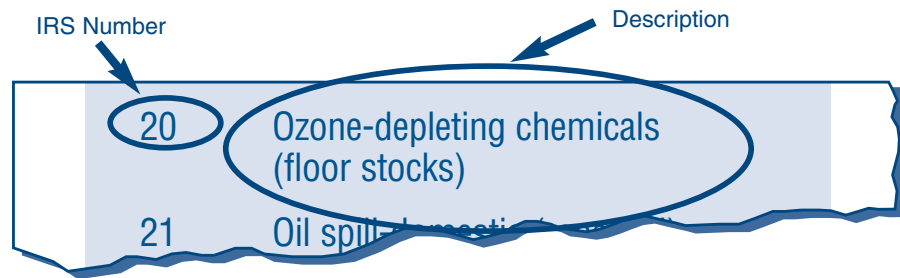
‡The tax period month must match the company's fiscal year for these forms.

EFTPS Customer Service: 1-800-555-4477 (business)

continued

IRS TAX FORM NUMBERS & CODES – BUSINESSES

720 Quarterly Federal Excise Tax IRS Subcategory Codes



The following chart is a reference list of various IRS Numbers.

Excise IRS Tax Number	Description	Excise IRS Tax Number	Description
14	Aviation, gasoline	64	Inland waterways fuel use tax
18	Domestic petroleum oil spill tax	69	Kerosene for use in aviation
19	ODC tax on imported products	71	Dyed diesel fuel for use in trains
20	Ozone-depleting chemicals (floor stocks)	77	Kerosene for use in commercial aviation (other than foreign trade)
21	Imported petroleum products oil spill tax	79	Other fuels
22	Local telephone service, toll telephone service, and teletype writer exchange service	92	Passenger vehicles
26	Transportation of person by air	97	Vaccines
27	Use of international air travel facilities	98	Ozone-depleting chemicals (ODCs)
28	Transportation of property by air	101	Compressed natural gas (tax rate per thousand cubic feet)
29	Transportation by water	104	Diesel-water fuel emulsion
30	Life insurance, sickness and accident policies, and annuity contracts	105	Dyed diesel fuel, LUST tax
31	Obligations not in registered form	106	Arrow shafts
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	107	Dyed kerosene, LUST tax
35	Kerosene (effective July 1, 1998)	108	Taxable tires other than biasply or super single tires
36	Coal-Underground mined @ \$1.10 per ton	109	Taxable biasply or super single tires (other than super single tires designed for steering)
37	Coal-Underground mined @ 4.4% of sales price	110	Fishing rods and fishing poles
38	Coal-Surface mined @ \$.55 per ton	111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade
39	Coal-Surface mined @ 4.4% of sales price	113	Taxable tires, super single tires designed for steering
40	Gas guzzler tax	114	Fishing tackle boxes
41	Sport fishing equipment	117	Biodiesel sold as but not used as fuel
42	Electric outboard motors and sonar devices	118	P series fuels
44	Bows, quivers, broadheads and points	119	LUST tax, other exempt removals
51	Alcohol sold as but not used in fuel	120	Compressed natural gas
60	Diesel fuel	121	Liquefied hydrogen
61	Liquefied Petroleum Gas (LPG)	122	Any liquid fuel derived from coal (including peat)
62	(a) Gasoline, tax on removal at terminal rack (b) Gasoline, tax on taxable events other than removal at terminal rack (c) Gasoline, tax on failure to blend or later separation	123	Liquid hydrocarbons derived biomass
		124	Liquefied natural gas

Note: Contact IRS at 1-800-829-4933 if a particular number is not listed.

IRS Tax Form Numbers for Individuals

This IRS Tax Table provides the EFTPS Tax Form Numbers (with Form Names) that should be used when making your tax payment via EFTPS online or by phone.

IRS Tax Form Number	Form Name
1040*	U.S. Individual Income Tax Return
1040A*	U.S. Individual Income Tax Return
1040C	U.S. Departing Alien Income Tax Return
1040ES	U.S. Declaration of Estimated Income Tax for Individuals
1040EZ*	U.S. Income Tax Return For Single and Joint Filers With No Dependents
1040NR	U.S. Non-Resident Alien Income Tax Return
1040PR	U.S. Self-Employment Tax Return – Puerto Rico
1040SS	U.S. Self-Employment Tax Return – Virgin Islands, Guam, American Samoa, and Northern Mariana Islands
1040X	Amended U.S. Individual Income Tax Return

*Includes Installment Agreement payments.

In addition to those listed above, the following Tax Forms can be paid through **EFTPS online** or **by phone**. (Exception: CT-2 can only be paid via EFTPS online.)

- CT-2 Employee Representative's Quarterly Railroad Tax Return
- 706 U.S. Estate Tax Return
- 706A U.S. Additional Tax Return
- 706GS (D) Generation-Skipping Transfer Tax For Distribution
- 709 U.S. Gift Tax Return
- 926 Transfer of Property to Foreign Entity
- 990BL Excise Tax-Black Lung Benefit Trust
- 5329 Return for IRA Taxes
- 8288 Withholding Disposal By Foreign Person of U.S. Property
- 8404 Interest Charge DISC-Related Deferred Tax Liability
- 8697 Interest Under Look-Back Method for Completed Long-Term Contract
- 8725 Excise Tax of Greenmail
- 8876 Excise Tax on Structured Settlement Factoring Transactions

ADDITIONAL SERVICES FOR BUSINESSES

EFTPS Payments Through a Financial Institution:

Using EFTPS through a financial institution is an option available to all business taxpayers. This option allows business taxpayers to initiate their federal tax deposits electronically through a service offered by their financial institution. If you elect this option, you should make sure that your financial institution offers this service and that you are eligible to use it. If so, you can enroll in EFTPS by selecting *EFTPS-(through a financial institution)* on the enrollment form. This enrollment will provide you with a PIN number that will allow you to access your payment history with EFTPS Customer Service or online. The PIN will not allow you to initiate payments using EFTPS directly; it will only allow you to view payments made through your financial institution or a third party service.

PLEASE NOTE: Not all financial institutions offer ACH origination services for EFTPS tax payments.

Routing Number (RTN) & Account Number for Your Financial Institution

The following EFTPS routing and account numbers may be given to your financial institution if you use *EFTPS through your financial institution*:

Routing Number (RTN):	061036000
Account Number:	23401009
Account Name:	Treasury General Account

NOTE TO FINANCIAL INSTITUTIONS: If you are an ACH Originator and offer EFTPS through your financial institution, please obtain a copy of the EFTPS Financial Institution Handbook for proper payment formatting instructions.

This can be downloaded from www.eftps.gov Web site. You can also contact EFTPS Customer Service for Addenda Record formatting instructions at 1-800-555-4477.

continued

ADDITIONAL SERVICES FOR BUSINESSES

Same-Day Payment (Fedwire)

While online or by phone are the primary EFTPS payment mechanisms, business taxpayers may also use the Same-Day Payment mechanism. Same-Day Payment provides business taxpayers with an electronic means of reporting and paying federal taxes on the tax due date as a back-up to the Internet or phone. This mechanism is operated by the Federal Reserve Bank (FRB) and is available to business taxpayers through a financial institution. ***If you ever need the Same-Day Payment method, you will need to make arrangements with your financial institution ahead of time and discuss how information should be sent and what deadlines apply.***

PLEASE NOTE: Taxpayers are encouraged to discuss the cost of the Fedwire same-day payment mechanism with their banks."

Instructions for Submitting Same-Day Payments

- 1 Photocopy and complete the Same-Day Payment Worksheet Steps (page 27) prior to initiating a Same-Day Payment. Provide your financial institution with the necessary information reflected in the worksheet. Please use the 4-digit voice response EFTPS Form Number (from pages 19-21) and the appropriate suffix from page 26 for the 5-digit tax type. Only one tax type, one tax period, and one Employer Identification Number can be paid per Same-Day Payment transaction. If multiple tax types or tax periods are being paid under one Employer Identification Number, separate Same-Day (Fedwire) payments must be used.
- 2 Please note that transaction(s) must be received by the Federal Reserve Bank from your financial institution by 5:00 p.m. ET for you to receive timely credit. Your financial institution will require some amount of time prior to 5:00 p.m. ET to complete processing.
- 3 Receive and retain the appropriate reference numbers from your financial institution to document your transaction. When the transaction is accepted, the Federal Reserve will also assign a reference number which is passed to the IRS. Your financial institution can obtain this number if there is a need to trace the transaction on the tax due date. The taxpayer can call EFTPS Customer Service to obtain the EFT Acknowledgment Number on the business day after the transaction was completed.

PLEASE NOTE: Your financial institution can get Same-Day wire format information either on-line at www.frbervices.org/Treasury/pdf/Sameday.pdf or from the Same-Day Customer Service unit at 1-800-382-0045.

EFTPS Customer Service: 1-800-555-4477 (business)

continued

ADDITIONAL SERVICES FOR BUSINESSES

Tax Type Suffixes (Last digit of tax type) For Same-Day Payments

Suffix	Type	Description
0	Amended or Adjusted Return	Tax payment made as a result of a balance due on an amended tax return.
2	Extension	Tax payment due on a request for extension of time to file.
3	Designated Payment of Fees of Collection Costs	Payment of user fees (for example, photocopies, installment agreements) or collections costs.
4	Advance Payment of Determined Deficiency	Payment made on an IRS examination or audit.
5	Deposit	Federal tax deposit.
6	Estimated	Tax payment made based on estimated liability.
7	Subsequent/With Return	Tax Payment due with a return or IRS notice.
8	Designated Payment of Interest	Payment designated for interest amount due.
9	Designated Payment of Penalty	Payment designated for penalty amount due.
B	IRC 6603 Deposits (formerly known as Cash Bond)	Payment made to stop interest on examination deficiency.

PLEASE NOTE: Please use the 4-digit Voice Response EFTPS Form Number (from pages 19-21) and the appropriate suffix from the above to create the 5-digit tax type for a Same-Day Payment.

Routing Number (RTN) and Account Number for Same-Day Payment

The following EFTPS routing and account numbers may be given to your financial institution if you use **Same-Day Payment**:

Routing Number (RTN): 091036164
IRS Account Number: 20092900

continued

Same-Day Payment Worksheet

To make an electronic Same-Day federal tax deposit, please follow the steps listed below. Use the IRS Tax Form Numbers to complete steps 5, 6, and 7. You may wish to make photocopies of this worksheet for future use. Make a photocopy of the completed worksheet before giving it to your financial institution.

1. Enter total amount of Fedwire Tax Deposit \$ _____.
2. Enter Employer Identification Number (EIN) (9 digits) _____.
3. Enter Taxpayer Name Control (4 characters) _____.
The name control is the first four significant characters of the taxpayer name.
4. Enter Taxpayer Name of Business (up to 35 characters) _____.
5. Enter Tax Type (5 digits) _____.
(For tax type codes see page 19-21 and for suffixes see page 26)
6. Enter the 2-digit code for the year of your tax liability.
For example, for 2007, enter 07 _____.
7. Enter the 2-digit code for the tax period ending month for which a deposit is being made. Use 0 for the first digit of a single month (for example, 03 for March). Use the Valid Tax Period Ending Dates column on the IRS Tax Form Numbers on pages 19-21 to determine valid tax months for each tax type.

Lines 8-11 are optional.

8. Enter Tax Amount \$ _____ (use commas and decimal point)
9. Enter Interest Amount \$ _____ (use commas and decimal point)
10. Enter Penalty Amount \$ _____ (use commas and decimal point)
If provided, the total of Tax, Interest, and Penalty must equal the tax amount on line 1.
11. Enter Tax Subcategories Information. See page 22 for subcategories. Use the valid subcategories for the tax type entered on line 5, above. Provide the subcategory and corresponding dollar amount.
If provided, the total of all subcategories must equal the tax amount on line 1.

Your record of the transaction is:

1. The statement provided by your financial institution that shows the payment;
2. The EFT Acknowledgment Number, which you may receive by calling EFTPS Customer Service the business day after the transaction was completed.

Financial Institutions can get Same-Day wire format information online at www.frbsservices.org/Treasury/pdf/Sameday.pdf or from the Same-Day Customer Service Unit at 1-800-382-0045.

GLOSSARY & TROUBLESHOOTING

Important Terms to Know

Here are some important terms you will need to be familiar with to make your payments online or by phone.

- 1. EFT Acknowledgment Number** – The Electronic Funds Transfer (EFT) Acknowledgment Number is given to you when a payment instruction has been accepted by EFTPS. This number acts as a receipt, and should be used in any correspondence when referring to a specific payment.
- 2. EFTPS** – Electronic Federal Tax Payment System (EFTPS) is an electronic payment method that allows you to make your federal tax payment by Internet and by phone. On the date you indicate, EFTPS will initiate a debit against your bank account and your tax records will be updated with the IRS.
- 3. EFTPS online** – EFTPS online is the payment method which allows you to make your federal tax payment over the Internet, as well as view your payment history online. From the convenience of your computer and a secure Internet browser, you can go to the EFTPS Web site, www.eftps.gov, where you will find enrollment and payment instructions. EFTPS online also has a glossary and Help mechanism to assist you. Remember, you must have an EFTPS Internet Password to access the secure pages on the site.
- 4. EFTPS Voice Response System (EFTPS by phone)** – To use EFTPS by phone, you dial the EFTPS toll-free 800 telephone number and the system will prompt you to enter your tax payment information using the keypad on your telephone. Those taxpayers with rotary dial telephones will be directed to a voice operator to make their tax payments.
- 5. Enrollment Trace Number** – The unique number found on the EFTPS Enrollment Confirmation/Update Form.
- 6. Internet Password** – You are required to change your temporary Internet Password the first time you access EFTPS online. Please note the following password criteria:

Passwords must be 8 to 12 characters long, composed of the following character types:

- 1) Uppercase Alpha (A, B, C, etc.),
- 2) Lowercase Alpha (a, b, c, etc.),
- 3) Numeric (1, 2, 3, etc.) or the following Special Characters only (!, @, #, \$, *, +, -).

Keep in mind your password is case sensitive. Each password must contain UPPERCASE AND LOWERCASE ALPHA CHARACTERS, and at least one character that is either a Numeric or a Special Character.

continued

7. Required Taxpayers – If a business has federal tax liabilities of \$200,000 or more in one calendar year, beginning January 1 of the second succeeding year they will be required to use EFTPS for all federal tax payments. For example, if a business pays \$200,000 or more in aggregate tax deposits in 2007, in January 2009 they must begin using EFTPS.

8. Payment Scheduling – Payment Scheduling offers taxpayers the option of scheduling tax payments up to 120 days in advance of tax due date for businesses and 365 days in advance of tax due date for individuals. EFTPS will store the tax payment instructions and your account will be debited on the settlement date you indicate (by 8:00 p.m. ET). This is especially convenient when making regularly scheduled payments, such as quarterly estimated 1040ES payments.

Remember: *You can schedule your payment annually, quarterly, monthly, weekly, even daily. Scheduled payment instructions can be cancelled up to 2 business days before payment settlement date.*

9. Personal Identification Number (PIN) – Your four-digit PIN ensures your secure access to EFTPS and should not be shared. You will use your PIN when you are initiating an EFTPS transaction.

10. Settlement Date – The settlement date is the business date of your choice on which your designated bank account will be debited. You can designate which date will be the settlement date; however, for your payment to be considered timely, it must occur no later than the due date for the return or payment. EFTPS will automatically offer the next business day as the settlement date. The EFTPS daily tax payment reporting deadline is 8:00 p.m. ET in order to designate the next business day as the settlement date. Payments made after 8:00 p.m. ET will be applied to the second next business day. Of course, you have the option to select a settlement date further into the future.

Remember that the settlement date cannot be earlier than the next business day.

If your tax payment due date falls on a weekend or holiday your payment is treated as timely if it is made to settle on the next business day following the weekend or holiday. (Exception: for an Installment Agreement payment, the settlement date must be the business day prior to the weekend or holiday if the due date falls on a weekend or holiday.)

11. Tax Forms – EFTPS payments are made in connection with the IRS Tax Forms, such as Form 941 or Form 1040ES.

12. Taxpayer Identification Number – Your nine-digit Employer Identification Number (EIN) if you are a business or your nine-digit Social Security Number (SSN) if you are an individual.

EFTPS Customer Service: 1-800-555-4477 (business)

continued

GLOSSARY & TROUBLESHOOTING

13. Tax Payment Instructions – To initiate your tax payment, you must contact EFTPS using the Internet or phone payment methods. EFTPS will prompt you to enter your nine-digit Taxpayer Identification Number (EIN/SSN), four-digit PIN, (Internet Password for EFTPS online), tax type, tax amount, and settlement date. Upon completion of your tax payment instructions, EFTPS will initiate, on the date you indicate, the tax payment transaction against your bank account.

14. Tax Period – The tax period is the time period to which a tax form and taxes are related. The tax period is reported as a 2-digit year and/or 2-digit month.

Questions & Answers (Q&A)

The following section provides answers to some of the most commonly asked questions concerning EFTPS. Remember, if you have any problems or additional questions please call EFTPS Customer Service available 24 hours a day, 7 days a week.

Q: If I want to use the different EFTPS payment methods (i.e., Internet or phone) do I have to enroll for each separately?

A: No. With EFTPS you only need to enroll once. The payment methods are interchangeable, and all of your electronic payments are linked to your Taxpayer Identification Number: Employer Identification Number (EIN) or Social Security Number (SSN).

Q: What if I lose or forget my Internet Password?

A: You will need to locate your original Enrollment Confirmation materials or PIN letter you received by mail and call 1-800-982-3526 and obtain a new temporary password. When prompted enter your EIN/SSN, PIN and the last 8 digits of your Enrollment Trace Number (refer to instructions on page 4). If you cannot locate your enrollment materials or PIN letter, please call EFTPS Customer Service.

Q: What if I cannot locate my Confirmation or PIN letter?

A: If you cannot locate your Confirmation or PIN letter, please call EFTPS Customer Service.

Q: What taxes can I report and pay through EFTPS?

A: All federal taxes for both businesses and individuals can be paid using EFTPS.

continued

GLOSSARY & TROUBLESHOOTING

Q: Can I schedule payments in advance?

A: Yes, by using the payment scheduling feature of EFTPS. You can enter your tax payment instructions and select a tax payment due date that is up to 120 days in advance of the tax due date for businesses and 365 days in advance for individuals. EFTPS will store the tax payment instructions and debit your bank account on the tax due date that you indicate. You can always cancel a scheduled tax payment up until 8:00 p.m. ET 2 business days before the settlement date.

Q: Can I change a scheduled payment?

A: If you wish to change a payment that has been scheduled, you will need to cancel the payment and initiate a new one containing your changes. You can cancel a scheduled payment up until 8:00 p.m. ET 2 business days in advance of the scheduled settlement date.

Q: How do I know if my payment information was accepted?

A: You will receive an EFT Acknowledgment Number that serves as proof that instructions were received by EFTPS. You should record and keep all EFTPS EFT Acknowledgment Numbers. You can always check your payment status if you have the EFT Acknowledgment Number of the payment by checking your online payment history or calling EFTPS Customer Service.

Q: What if I make a mistake?

A: For both the Internet and phone, you will be asked to review and confirm your payment information before submitting it. When using the Internet, if you make a mistake in entering your payment information, click the "PREVIOUS" button on your browser to go back to the previous payment screens and correct the error. If your payment has already been submitted and you discover you made a mistake, you can cancel your payment (up until 8:00 p.m. ET 2 business days in advance of the scheduled settlement date); or you can call EFTPS Customer Service (24 hours a day, 7 days a week) for other options.

Q: What is the difference between "settlement date" and "withdrawal date?"

A: They are the same. It is the day the funds are withdrawn from your bank account and credited to your IRS account.

Q: If I have a business do I have to enter "Subcategory" amounts? (Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax withholding are for informational purposes only.)

A: No, you do not have to enter subcategory amounts. However, if entered, they must add up correctly to the total amount entered.

EFTPS Customer Service: 1-800-555-4477 (business)

continued

GLOSSARY & TROUBLESHOOTING

Q: How do I change my bank account information?

A: If you have an active TIN, PIN and Internet Password, you can change your financial institution online by clicking on "My Profile." Note: If you change your financial institution account, you will be issued a new EFTPS PIN for the new bank account. You will also need to request a new Internet Password to accompany your new TIN/PIN combination. A more automated and timely way to change your bank account information is via the VRS (Voice Response System) phone number at 1-800-555-3453. To make the change using VRS, all you need is your TIN (EIN or SSN) and PIN. If you are closing an account, it is recommended that you wait to receive your new PIN (which will be mailed to your IRS address of record) prior to closing your old account or deleting your old PIN. If you elect not to have your financial institution information verified with your bank, you can self-select a new PIN immediately to continue using EFTPS without waiting for a new PIN by mail.

If you bypass verification, you are responsible for the accuracy of the information you entered, and if it is incorrect, your financial institution may return your payment and you may incur an IRS penalty.

Or you may use the Confirmation/Update Form you received in your Enrollment Confirmation materials to change financial institutions information. Simply enter the correct bank account information in the right-hand column, sign and return to the address provided. To speed the process you may elect not to have your financial institution information verified with your bank. Usually you will receive your PIN within 6-10 days after receipt of your information.

Q: If I move to another bank, or open a new account, can I use my existing PIN?

A: No, you will receive a new PIN any time you change your bank or open a new account. In order to receive this new PIN you must first change your account information through EFTPS Online or through EFTPS by Phone.

Q: Can I use EFTPS to make installment agreement payments?

A: Yes, installment agreement payments can be made through EFTPS by the phone and Internet. The Internet has a drop down menu from which "Installment Agreement" payment should be clicked. The EFTPS voice response system will prompt the taxpayer to enter the tax form followed by the pound sign. The taxpayer, will then enter "9465" (followed by the pound sign) for "Installment Agreement" payment.

REMEMBER: Your PIN number determines from which bank account the tax payment is going to come. For example, if you have 2 different bank accounts, the PIN will determine from which account the payment will be made.

IMPORTANT NUMBERS

Important EFTPS Telephone Numbers

Customer Service

Call 24 hours a day/7 days a week to talk to a Customer Service Representative.

Business English Speaking: 1-800-555-4477

Individual English Speaking: 1-800-316-6541

en español: 1-800-244-4829

TDD (Hearing Impaired): 1-800-733-4829
(8 a.m. – 8 p.m. ET, Monday – Friday)

EFTPS Payments By Phone *24 hours a day, 7 days a week.*

Business English Speaking: 1-800-555-3453

Individual English Speaking: 1-800-315-4829

en español: 1-800-466-4829
(businesses and individuals)

TDD (Hearing Impaired): 1-800-990-4829

EFTPS Phone Tutorial System *24 hours a day, 7 days a week.*

English Speaking: 1-800-572-8683

en español: 1-800-572-8683

EFTPS Online *24 hours a day, 7 days a week.*

www.eftps.gov

Customer Service: 1-800-555-8778

Obtaining Your Internet Password *24 hours a day, 7 days a week.*

Call: 1-800-982-3526

Same-Day Payment Customer Service *8:45 a.m. – 5:30 p.m. ET, Monday – Friday.*

Call: 1-800-382-0045



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