

## 2024 TAX LIABILITY PAYMENTS - Due with Forms 1040, IT-40

Due **April 15, 2025**, for 2024 year-end returns

Important: **Tax Liability Payments** (amounts due with filed returns) and **Estimated Tax Payments** (amounts paid toward next year's tax) are credited to different tax years and should be paid in separate transactions for proper credit. **Instructions below are for Tax Liability Payments only.**

### ONLINE TAX LIABILITY PAYMENT INSTRUCTIONS:

Payments for your federal and Indiana tax liability may be made online via the websites below. For proper application, be sure to select the appropriate payment type (**Tax Liability**) and tax year (**2024**).

#### Electronic payments to the IRS

- **Payment from a bank account - no charge**

Website: <https://directpay.irs.gov/directpay/payment?execution=e2s1>

- Reason: Balance Due
- Apply to: Income Tax - Form 1040
- Tax Period: 2024

- **Payment from debit or credit card - various charges apply, select an option**

Website: <https://www.irs.gov/payments/pay-taxes-by-credit-or-debit-card>

- Payment Category: Personal taxes (Form 1040)
- Selections vary: Based on processor
- Tax Year: 2024 (current tax return)

#### Electronic payments to the Indiana Department of Revenue

Paid via INTIME

Website: <https://intime.dor.in.gov/eServices/>

- Select Payments: Make a Payment
- Select Non-bill payments: Bank payment (no fee) or credit card (fee)
- Select Individual: Enter SSN
- Select Payment type: Return Payment

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### MAILED TAX LIABILITY PAYMENT INSTRUCTIONS:

Addresses for mailing tax liability check payments with payment vouchers:\*

*\*All addresses below are for **Indiana** residents. If you reside outside Indiana, your federal and state payments may have different mailing addresses. Please refer to the addresses on your vouchers or contact our office for assistance.*

#### **Federal Tax Liability Payments** - mail with voucher 1040-V

Internal Revenue Service  
P.O. Box 931000  
Louisville, KY 40293-1000

Please write your SSN and the words  
**"2024 1040"** on the face of your check.

#### **Indiana Tax Liability Payments** - mail with voucher PFC

Indiana Department of Revenue  
P.O. Box 1674  
Indianapolis, IN 46206-1674

Please write your SSN and the words  
**"2024 IT-40"** on the face of your check.

Please call our office at (317) 843-5715 if you have questions or need assistance with your tax liability payments. These links are also available on our website at [Slatterycpa.com](http://Slatterycpa.com)

## 2025 ESTIMATED TAX PAYMENTS – Due with Forms 1040-ES, IT-40ES

1 <sup>st</sup> Quarter Due Date	April 15, 2025
2 <sup>nd</sup> Quarter Due Date	June 16, 2025
3 <sup>rd</sup> Quarter Due Date	September 15, 2025
4 <sup>th</sup> Quarter Due Date	January 15, 2026

Important: **Estimated Tax Payments** (amounts paid toward next year's tax) and **Tax Liability Payments** (amounts due with filed returns) are credited to different tax years and should be paid in separate transactions for proper credit. **Instructions below are for Estimated Tax Payments only.**

### ONLINE ESTIMATED TAX PAYMENT INSTRUCTIONS:

Payments for your federal and Indiana estimated tax may be made online via the websites below. For proper application, be sure to select the appropriate payment type (**Estimated Tax**) and tax year (**2025**).

#### Electronic payments to the IRS

- **Payment from a bank account - no charge**

Website: <https://directpay.irs.gov/directpay/payment?execution=e1s1>

- Reason: Estimated Tax
- Apply to: 1040ES
- Tax Period: 2025

- **Payment from debit or credit card - various charges apply, select an option**

Website: <https://www.irs.gov/payments/pay-taxes-by-credit-or-debit-card>

- Payment Category: Personal/Pay your 2025 Estimated Tax (Form 1040-ES)
- Selections vary: Based on processor
- Apply to: Personal Estimated Tax, Form 1040ES for 2025

#### Electronic payments to the Indiana Department of Revenue

Paid via INTIME

Website: <https://intime.dor.in.gov/eServices/>

- Select Payments: Make a Payment
- Select Non-bill payments: Bank payment (no fee) or credit card (fee)
- Select Individual: Enter SSN
- Select Payment type: Estimated Payment

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### MAILED ESTIMATED TAX PAYMENT INSTRUCTIONS:

Addresses for mailing estimated tax check payments with payment vouchers:\*

*\*All addresses below are for **Indiana** residents. If you reside outside Indiana, your federal and state payments may have different mailing addresses. Please refer to the addresses on your vouchers or contact our office for assistance.*

#### **Federal Estimated Tax Payments** - mail with voucher 1040-ES

Internal Revenue Service  
P.O. Box 931100  
Louisville, KY 40293-1100

Please write your SSN and the words  
"2025 1040-ES" on the face of your check.

#### **Indiana Estimated Tax Payments** - mail with voucher IT40-ES

Indiana Department of Revenue  
P.O. Box 7225  
Indianapolis, IN 46207-7225

Please write your SSN and the words  
"2025 IT-40ES" on the face of your check.

Please call our office at (317) 843-5715 if you have questions or need assistance with your tax liability payments. These links are also available on our website at [SlatteryCPA.com](http://SlatteryCPA.com)

## Preferred Method for Indiana PTET Payments

No voucher needed - Instructions Below

### 2025 INDIANA PTET ESTIMATED TAX PAYMENTS

1<sup>st</sup> - 4<sup>th</sup> quarter **Estimated Tax Payments** are due as follows:

1 <sup>st</sup> Quarter	April 21, 2025
2 <sup>nd</sup> Quarter	June 20, 2025
3 <sup>rd</sup> Quarter	September 22, 2025
4 <sup>th</sup> Quarter	December 22, 2025

#### Electronic payments to the Indiana Department of Revenue

##### IF CLIENT HAS INTIME ACCOUNT:

Login to your account at: <https://intime.dor.in.gov/eServices/>

- From Account: Select Make a Payment
- Select Payment Method: Bank Account (no fee) or Credit Card (fee)
- Enter bank account or credit card details
- Select Payment Type: Composite Withholding (IT-6WTH)
- Year: December 31, 2025
- Enter: Amount

##### TO MAKE A PAYMENT ONLINE WITHOUT AN INTIME ACCOUNT:

Website: <https://intime.dor.in.gov/eServices/>

- Select Payments: Make a Payment
- Select Non-bill payments: Bank Account (no fee) or Credit Card (fee)
- Select Business: Next
- Enter: FEIN
- Enter: Legal Name
- Select Account Type: S Corporation or Partnership
- Select Payment Type: Composite withholding
- Enter: Bank account information
- Year: December 31, 2025
- Enter: Amount

*Please call our office at (317) 843-5715 if you have questions or need assistance with your Indiana PTET payments. These links are also available on our website at [www.slattery CPA.com](http://www.slattery CPA.com)*