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WASHINGTON — The Internal Revenue Service today reminded taxpayers that it's easier than ever to pay their taxes electronically, and for those who can't pay on time, quick and easy solutions are available.

This is the tenth and final in a series of 10 daily IRS tips called the Tax Time Guide. These tips are designed to help taxpayers navigate common tax issues as the April 15 deadline approaches.

Taxpayers who owe taxes can now choose among several quick and easy e-pay options, including the newest and easiest, IRS [Direct Pay](#). Available options include:

- **Direct Pay.** Available at IRS.gov/directpay, this free online tool allows individuals to securely pay their income tax directly from checking or savings accounts without any fees or pre-registration. No need to write a check, buy a stamp or find a

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mailbox. Payments can even be scheduled up to 30 days in advance, and the tool is available round the clock. Any taxpayer who uses the tool receives instant confirmation that their payment was submitted.

- **[Electronic Federal Tax Payment System](#)**. This free service gives taxpayers a safe and convenient way to pay individual and business taxes by phone or online. To enroll or for more information, call 800-316-6541 or visit www.eftps.gov.
- **[Electronic funds withdrawal](#)**. E-file and e-pay in a single step.
- **[Credit or debit card](#)**. Both paper and electronic filers can pay their taxes by phone or online through any of several authorized credit and debit card processors. Though the IRS does not charge a fee for this service, the card processors do.

Taxpayers who choose to pay by check or money order should make the payment out to the "United States Treasury." Also, print on the front of the check or money order: "2014 Form 1040"; name; address; daytime phone number; and Social Security number.

To help insure that the payment is credited promptly, also enclose a [Form 1040-V](#) payment voucher.

The IRS advises taxpayers to file either a regular income tax return or a request for a tax-filing extension by this year's April 15 deadline to avoid stiff late-filing penalties.

Taxpayers who owe, but can't pay the balance in full, do have options. Some taxpayers may qualify for payment plans and other relief.

In many cases, those struggling with unpaid taxes qualify for one of several relief programs, including the following:

- Most people can set up a payment agreement with the IRS online in a matter of minutes. Those who owe \$50,000 or less in combined tax, penalties and interest can use the [Online Payment Agreement](#) to set up a monthly payment agreement for up to 72 months. Taxpayers can choose this option even if they have not yet received a bill or notice from the IRS. With the Online Payment Agreement, no paperwork is required, there is no need to call, write or visit the IRS and qualified taxpayers can avoid the filing of a Notice of Federal Tax Lien if one was not previously filed. Alternatively, taxpayers can request a payment agreement by

filing [Form 9465](#). This form can be downloaded from IRS.gov and mailed along with a tax return, bill or notice.

- Some struggling taxpayers may qualify for an [offer-in-compromise](#). This is an agreement between a taxpayer and the IRS that settles the taxpayer's tax liabilities for less than the full amount owed. The IRS looks at the taxpayer's income and assets to make a determination regarding the taxpayer's ability to pay. To help determine eligibility, use the Offer in [Compromise Pre-Qualifier](#), a free online tool available on IRS.gov. Details on all filing and payment options are on IRS.gov.

Other tips in the Tax Time Guide series are available on [IRS.gov](#).

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