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Subject: Important Update – IRS Now Requiring Electronic Estimated Tax Payments

We want to inform you of an important change from the Internal Revenue Service (IRS) regarding the payment of federal estimated taxes.

Beginning January 1, 2026, the IRS is requiring most taxpayers to make all federal estimated tax payments electronically rather than by check. This change is part of the IRS's modernization and electronic payment compliance initiatives, designed to improve accuracy, processing time, and security.

What This Means for You:

Paper check payments will no longer be the accepted method for most taxpayers.

Payments should now be made using one of the following IRS-approved electronic options:

1. IRS Direct Pay – for individuals making payments directly from a checking or savings account (no fees) <https://www.irs.gov/payments/direct-pay>
2. EFTPS (Electronic Federal Tax Payment System) – for businesses and individuals who prefer to schedule payments in advance or manage multiple payments. <https://www.eftps.gov>
3. IRS Online Account – for tracking balances, payment history, and scheduling payments. <https://www.irs.gov/account>

Why This Matters:

Failure to comply with the new electronic payment requirements could result in delayed posting of payments or potential penalties if a mailed check is not credited on time. Electronic payments post immediately to your IRS account and provide confirmation for your records.

If you currently mail paper vouchers, please plan to switch to one of the electronic payment options listed above. Please plan ahead and allow time for account creation and verification.

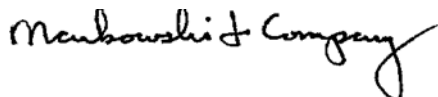
If we prepare your estimated tax vouchers, we will continue to provide the calculation amounts, but you will need to remit payments electronically.

If you already pay electronically, no action is required—please continue using your preferred online method.

We encourage you to set up your electronic payment access as soon as possible to avoid any issues before your next estimated payment due date.

If you need assistance setting up your online payment account or have questions about this new IRS requirement, please contact our office, we are happy to help guide you through the process.

Thank you for your attention to this important change and for your continued trust.



Markowski & Company, CPAs