Important Changes to Quarterly Estimated Payments

Taxpayers making quarterly estimated payments should be aware the process has changed.

Following a presidential executive order mandating that all payments to and from the U.S. Treasury be made electronically, beginning Sept. 30, 2025, the IRS will phase out the issuance of paper checks and will use methods such as direct deposit or prepaid debit cards to issue refunds.

Early in 2026, the IRS will issue further guidance on incoming payments to be made for the 2026 tax year and beyond. At this time, Q4 2025 estimated tax payments (due Jan. 15, 2026) can still be made via paper check if desired. Taxpayers should disregard estimated tax payment vouchers previously provided by our office because the IRS has also changed the mailing addresses for physical payments. Taxpayers mailing in physical payments should check for the new address applicable to their state.

For a more secure payment method, we suggest sending payments through IRS Direct Pay or Electronic Federal Tax Payment System (EFTPS).

IRS Publication 3891 lists the appropriate addresses for sending payments for various tax forms for both 2025 and 2026.

If you have any questions about these changes, please don't hesitate to contact us.