

Trusts: Electronic Tax Payments Guide

Following is a step-by-step guide for trusts to enroll in and use the **Electronic Federal Tax Payment System (EFTPS)** for making federal tax payments electronically.

1. Employer Identification Number (EIN)

Before beginning the EFTPS enrollment process, ensure that the trust has an **Employer Identification Number (EIN)**. Enrollment in EFTPS is only possible with an EIN.

(<https://www.irs.gov/businesses/employer-identification-number#ways>)

2. Enrollment on the EFTPS Website

Navigate to the EFTPS website (<https://www.eftps.gov/eftps/>) and select the "Enroll" option to start the enrollment process. On the next page accept the policy statement, then choose to enroll as a "Business" at the bottom of the page.

3. Provide Trust and Banking Information

Enter the trust's EIN, along with the appropriate contact details and banking information, including the routing and account numbers. Click on the "Review" button and review the information entered.

4. Submit Enrollment and Receive PIN

After submitting the enrollment form, **a Personal Identification Number (PIN) will be mailed to the trust's address of record**. Unfortunately, this is sent by regular mail, not email. **This typically arrives within seven business days.**

5. Set Up Internet Password

Once the PIN is received, use it to set up an internet password on the EFTPS website. Return to the EFTPS website (<https://www.eftps.gov/eftps/>) and select "Login" at the top of the page to proceed.

6. Complete Multi-Factor Authentication (MFA)

As of October 19, 2023, EFTPS requires Multi-Factor Authentication (MFA) for enhanced security. To access EFTPS, you must create an account with either Login.gov or ID.me and use it for authentication. These options will be available once you choose "Login" from step 5 above.

7. Make and Schedule Federal Tax Payments

After activation, the trust can schedule and make federal tax payments electronically through EFTPS. **To ensure payments are considered timely, schedule them by 8 p.m. Eastern Time at least one calendar day before the due date.**