

Personal (1040) income tax amounts you owe: How to make Federal (IRS) and N.D. State Tax Commissioner payments online.

N.D. State Tax Commissioner online payment:

1. Go to: <https://www.tax.nd.gov>
2. In the “Make a Payment” box, click on Pay Now
3. In the “Electronic Payment” box, click on Make an Electronic Payment
4. In the “I Will Enter Information” box, click on Identify by Entering Information
5. Going forward, you type in your personal information for making your ND income tax liability payment.
BE SURE to enter the correct year of the tax return that the payment is to be applied to (also called the Tax Period) (the Tax Period, or tax year, is listed in Jen’s cover letter in your tax return along with the amount you owe).

NOTE: As an example, today’s date is March 19, 2026 – and you just had your taxes completed for last year (2025) – that means that 2025 is considered the Tax Year, also referred to as the Tax Period. Please keep this in mind when entering information for making either your State or Federal (IRS) personal income tax payments.

Federal (IRS) online payment:

1. Go to: www.irs.gov/payments (payment options: using a bank account, debit card, credit card, or digital wallet)
2. **This instruction is for using a bank account** – click on Direct Pay with Bank Account
3. Under Personal Tax Payments, click on Pay Individual Tax
4. Click on Make a Payment
5. Apply Payment To: Select Income Tax - Form 1040
6. Reason for Payment: Select Balance Due or Payment Plan/Installment Agreement
7. Tax Period for Payment: Select the year. (**BE SURE** to enter the correct year of the tax return that the payment is to be applied to (also called the Tax Period) (the Tax Period, or tax year, is listed in Jen’s cover letter in your tax return along with the amount you owe).
8. Hit Continue.
9. You will get a window “Please Confirm” – this just asks you to confirm the information you previously selected – if it’s correct - hit Continue.
10. This new screen requires some extra attention:
Tax Year for Verification: The selection you make is for a previous year’s tax return you have on file with the IRS – it’s NOT where you select 2025. This just allows the IRS to use that info to verify your identity. Go ahead and select a previous year.
The boxes after that must be specific to that year’s tax return – meaning your tax filing status, name, and address for that year must be entered in exactly from that year’s tax return.
Hit Continue.
11. From here, you will enter info in the boxes, with you entering in the amount you are paying on your 2025 tax due bill and you will enter in bank information.

IMPORTANT NOTES:

- Tax payments are due regardless of Direct Pay availability – so, to avoid penalties, you should schedule payments ahead of the payment due date.
- If paying by:
 - **Bank account** for fund withdrawal: FREE
 - **Credit card**: A fee may apply.
You can also **pay from your mobile device** by downloading the free IRS2Go app on your device's app store (not sure of fee status on this).
- No more than two (2) payments can be scheduled within a 24-hour period.