



# Payment Instruction Booklet

## For Business & Individual Taxpayers



## Thank you for enrolling.

This is your quick reference guide for using the Electronic Federal Tax Payment System (EFTPS).

### Note:

All federal taxes for both businesses and individuals can be paid using EFTPS. Payments must be scheduled by 8 p.m. ET the day before the due date to be timely.

For additional information, please see the FAQ section of EFTPS.gov.

If you have downloaded this booklet but have not yet enrolled, simply visit EFTPS.gov and select "Enrollment" to get started.

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## Making a Payment



### Online

- 1 Go to EFTPS.gov and click on "Payments." Then, click on "Need a Password."
- 2 Follow the prompts, entering your employer identification number or social security number, the four-digit PIN you received in the mail, and either the banking information you used to enroll or the last eight digits of the enrollment number on your PIN letter.

**Missing your Enrollment Number or PIN?** Contact EFTPS Customer Service: 1.800.555.4477 for all inquiries

### Note:

Creating a password is necessary only if it is your first time to log in to EFTPS.gov or if you've lost or would like to change your password.

- 3 Select the tax form, payment type, tax period, and amount (and subcategory information, if applicable).
- 4 Select the date you want your payment to be received.
- 5 Follow the screens through the process. Once accepted, you'll get an EFT Acknowledgment Number as your receipt.

Payment Worksheets are available on Page 12 of this Booklet



### Phone:

- 1 Gather your information, including your EIN (for business) or SSN (for individual), PIN, and tax form number.
- 2 Call the EFTPS Tax Payment toll-free number (available 24 hours a day, 7 days a week): 1.800.555.3453
- 3 Follow the voice prompts to select the tax form, payment type, tax period, and amount (and subcategory information, if applicable). If you encounter any problems, you will be transferred automatically to a live operator for assistance.
- 4 Record your EFT Acknowledgment Number.

To practice making a payment by phone, call the Phone Tutorial System toll free at 1.800.572.8683.

The practice confirmation number you will receive is 999-99999.

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# Canceling a Payment

To cancel a payment, you will need the following:

- Your EIN (for businesses) or SSN (for individuals)
- PIN
- Tax form number
- The last eight digits of the EFT Acknowledgment Number for the payment you wish to cancel (this was the confirmation you received when the payment was scheduled).

If you do not have the last eight digits of the EFT Acknowledgment Number, please call EFTPS Customer Service. (See phone numbers on back.)



## Online

- 1 Log in and select “Payments.”
- 2 Select “Cancel a Payment” and follow the process.

Record the Cancellation EFT Acknowledgment Number you receive, and keep for your records.



## Phone:

- 1 Call the EFTPS Tax Payment toll-free number (available 24 hours a day, 7 days a week): 1.800.555.3453
- 2 Follow the voice prompts.
- 3 Record the Cancellation EFT Acknowledgment Number you receive, and keep for your records.

## Note:

If you wish to cancel a scheduled payment, you must do so by 11:59 p.m. ET at least two business days before the scheduled date. For example, a payment scheduled for Monday cannot be canceled after 11:59 p.m. ET the previous Thursday.

**EFTPS Tip:** Businesses with a deposit requirement must pay taxes electronically.

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# Changing Financial Institution Information



## Online

- 1 Go to [EFTPS.gov](https://www.eftps.gov) and select “My Profile.”
- 2 Log in and select “Edit Financial Institution Information.”
- 3 Accept Privacy Act and Paperwork Reduction Act Information.
- 4 Enter the new financial information.
- 5 Create a new PIN and password.



## Phone:

- 1 Call: 1.800.555.3453
- 2 Follow the prompts to complete the enrollment.
- 3 Enter the new financial information.
- 4 Make a note of your new PIN.

## Notes:

To schedule a payment online or via the phone with your new banking information, you must first log out or exit, then sign in with your new PIN.

If you want payments you’ve already scheduled to be charged against your new bank account, you must cancel those payments and reschedule them using the PIN associated with your new enrollment.

Please contact EFTPS Customer Service for information on deleting the old PIN and related account information if it is no longer needed.

You can access up to sixteen months’ history of payments made with EFTPS.

# IRS Tax Form Numbers & Codes—Businesses

Refer to this guide to find common tax form information before making your payment online or by phone.

Please note that this table is not all-inclusive. If a particular number is not listed, contact the IRS at 1.800.829.4933.

IRS Tax Form Number	Phone Payment EFTPS Form No	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No
11-C	112	01–12	Occupational Tax and Registration Return for Wagering	Payment due with a return Payment due on an IRS notice	01111 01117
706-GS (D)	706473	12	Generation-Skipping Transfer Tax Return for Distributions	Payment due with a return Payment due on an IRS notice Payment due on an extension	70621 70627 70622
706-GS (T)	706478	12	Generation-Skipping Transfer Tax Return for Terminations	Payment due with a return Payment due on an IRS notice Payment due on an extension	70631 70637 70632
709	709	01–12	United States Gift (and Generation-Skipping Transfer) Tax Return	Payment due with a return Payment due on an IRS notice Estimated Payment	07091 07097 07096
720	720	03, 06, 09, 12	Quarterly Federal Excise Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice See p. 7 for IRS subcategory codes	72005 72001 72007
730	730	01–12	Monthly Tax Return for Wagers	Payment due with a return Payment due on an IRS notice	07301 07307
926	926	12	Return by a U.S. Transferor of Property to a Foreign Corporation	Payment due with a return Payment due on an IRS notice	09261 09267
940	940	12	Employer's Quarterly Federal Tax Return	Payment due with a return Payment due on an IRS notice	09405 09401 09404
941	941	03, 06, 09, 12	Employer's Quarterly Federal Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS Subcategory breakdown for 941: Social Security = "1" Medicare = "2" Withheld = "3"	94105 94101 94107 94104
943	943	12	Employer's Annual Federal Tax Return for Agricultural Employees	Federal Tax Deposit Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS	09435 09431 09437 09434
944	944	12	Employer's Annual Federal Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Subcategory breakdown for 944: Social Security = "1" Medicare = "2" Withheld = "3"	94405 94401 94407
945	945	12	Annual Return of Withheld Federal Income Tax	Federal Tax Deposit Payment due with a return Payment due on an IRS notice	09455 09451 09457
990	990	01–12	Return of Organization Exempt from Income Tax	Payment due with a return Payment due on an IRS notice	09901 09907
990-BL	99025	01–12†	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons	Payment due with a return Payment due on an IRS notice	99011 99017
990-C	9902	01–12†	U.S. Income Tax Return for Cooperative Associations	Estimated Payment Payment due with a return Payment due on an IRS notice Payment due on an extension	99026 99021 99027 99022
990-PF	99073	01–12†	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation	Estimated Payment Payment due with a return Payment due on an IRS notice	99036 99031 99037

IRS Tax Form Number	Phone Payment EFTPS Form No	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No
990-T	9908	01-12‡	Exempt Organization Business Income Tax Return and proxy tax under section 6033(e)	Estimated Payment Payment due with a return Payment due on an IRS notice Payment due on an extension	99046 99041 99047 99402
1041	1041	01-12‡	U.S. Income Tax Return for Estates and Trusts	Payment due with a return Payment due on an IRS notice	14111 14117
1041-A	10412	01-12	U.S. Information Return Trust Accumulation of Charitable Amounts	Payment due with a return Payment due on an IRS notice	14111 14117
1042	1042	12	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Payment due on an extension	10425 10421 10427 10422
1065	1065	01-12‡	U.S. Return of Partnership Income	Payment due with a return Payment due on an IRS notice Payment due on an extension Estimated Payment	10651 10657 10652 10656
1066	1066	01-12	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Payment due on an IRS notice Payment due on an extension	10667 10662
1120	1120	01-12‡	U.S. Corporation Income Tax Return	Estimated payment Payment due with a return Payment due on an IRS notice Payment due on an extension Amended return (1120X)	11206 11201 11209 11202 11200
1120-DISC	112034	01-12‡	Interest Charge Domestic International Sales Corporation Return	Payment due with a return Payment due on an IRS notice	11211 11217
2290	2290	01-12	Heavy Highway Vehicle Use Tax Return	Payment due with a return Payment due on an IRS notice	22901 22907
2438	2438	12	Undistributed Capital Gains Tax Return	Payment due with a return Payment due on an IRS notice	24381 24837
3520	3520	12	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts	Payment due with a return Payment due on an IRS notice	35201 35207
4720	4720	01-12	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code	47201 47207
4980	4980	01-12	Employer Shared Responsibility Payments	Advanced Payment Payments with Balance Due or Notice	49804 49807
5000	5000	01-12	Health Care Individual Responsibility Payments	Advanced Payment Payments with Balance Due or Notice	50004 50007
5227	5227	01-12‡	Split-Interest Trust Information Return	Payment due with a return Payment due on an IRS notice	52271 52277
5329	5329	01-12	Additional Taxes on Qualified Plans (including IRAs) and Other Tax Favored Accounts	Payment due on an IRS notice	53297
6069	6069	12	Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust-Section 4953 & Computation-Section 192 Deduction	Payment due with a return Payment due on an IRS notice	60691 60697
8038	8038	01-12	Information Return for Tax Exempt Private Activity Bond-Issues	Payment due with a return Payment due on an IRS notice	80381 80387
8288	8288	01-12	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Estate Property Interests	Payment due with a return Payment due on an IRS notice	82881 82887

IRS Tax Form Number	Phone Payment EFTPS Form No	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No
8404	8404	01-12	Interest Charge on DISC-Related Deferred Tax Liability	Payment due with a return Payment due on an IRS notice	84041 84047
8612	8612	01-12	Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts	Payment due with a return Payment due on an IRS notice Payment due on an extension	86121 86127 86122
8613	8613	01-12	Return of Excise Tax on Undistributed Income of Regulated Investment Company	Payment due with a return Payment due on an IRS notice Payment due on an extension	86131 86137 86132
8697	8697	01-12	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	Payment due with a return Payment due on an IRS notice	86971 86977
8725	8725	01-12	Excise Tax on Greenmail	Payment due on an IRS notice Payment due on an extension	87257 87252
8752	8752	12	Required Payment or Refund Under Section 7519	Payment due with a return Payment due on an IRS notice	87521 87527
8804	8804	01-12	Annual Return for Partnership Withholding Tax (Section 1446)	Payment due with a return Payment due on an IRS notice Payment due on an extension	88041 88047 88042
8805	8805	01-12	Foreign Partners Information Statement of Section 1446 Withholding Tax	Payment due with a return Payment due on an IRS notice	88041 88047
8813	8813	01-12	Partnership Withholding Tax Payment Voucher (Section 1446)	Payment due with a return Payment due on an IRS notice	88041 88407
8831	8831	01-12	Excise Taxes on Excess Inclusions of REMIC Residual Interests	Payment due with a return Payment due on an IRS notice	86121 86127
8876	8876	01-12	Excise Tax on Structured Settlement Factoring Transactions	Payment due with a return Payment due on an IRS notice An estimated payment Payment due on an extension	88761 88767 88766 88762
CT-1	281	12	Employer's Annual Railroad Retirement Tax Return	Federal Tax Deposit Payment due with a return Payment due on an IRS notice Subcategory breakdown for CT-1: Tier 1 (FICA) = "1" Tier 2 (Industry) = "2"	10005 10001 10007

\*The first four positions of the FI Tax Code (as shown above) are the actual form you are filing in most cases. Example: If you wish to designate your payment for a Form 941 penalty, you would place 94109 in the addenda field TXPO2. If you are paying an amount due on an IRS notice that includes penalty or interest, it is not necessary to split the payment. Use tax type 94107 to pay the entire amount of a Form 941 notice.

\*\*Those tax type codes ending in "7" include Installment Agreement payments.

‡ The tax period month must match the company's fiscal year for these forms.

# IRS Tax Forms Filed with Various Tax Types

When you make a payment for these form numbers, EFTPS will prompt you to enter the form's specific tax type.

IRS Tax Form Number	Phone Payment EFTPS Form No	Valid Tax Period Ending Dates	**Financial Institution Tax Form Code No.	Tax Description
7004				Application to File Automatic Extension of Time to File
For Form 706-GS(D)	706473	12	70622	Generation-Skipping Transfer Tax Return for Distribution
For Form 706-GS(T)	706478	12	70632	Generation-Skipping Transfer Tax Return for Terminations
For Form 990-C	9902	01-12	99022	U.S. Income Tax Return for Cooperative Associations
For Form 1041	1041	01-12‡	10412	U.S. Income Tax for Estates & Trust
For Form 1042	1042	12	10422	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
For Form 1065	1065	01-12‡	10652	U.S. Return of Partnership Income
For Form 1066	1066	01-12	10662	U.S. Real Estate Mortgage Investment Conduct (REMIC) Income Tax Return
For Form 1120 (all)	1120	01-12‡	11202	U.S. Corporation Income Tax Return
For Form 3520-A	3520	12	35202	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts
For Form 8612	8612	01-12	86122	Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts"
For Form 8613	8613	01-12	86132	Return of Excise Tax on Undistributed Income of Regulated Investment Company
For Form 8725	8725	00	87252	Excise Tax on Greenmail
For Form 8804	8804	01-12	88042	Annual Return for Partnership Withholding Tax (Section 1446)
For Form 8831	8831	01-12	88312	Excise Taxes on Excess Inclusions of REMIC Residual Interest
For Form 8876	8876	01-12	88762	Excise Taxes on Structured Settlement Factoring Transactions
8868	8868			Application for Extensions of Time to File an Exempt Organization Return
For Form 990	990	01-12‡	09907	Return of Organization Exempt Income Tax
For Form 990-BL	99025	01-12‡	99017	Information & Initial Excise Tax Return for Black Lung Benefit Trust & Certain Related Persons
For Form 990-PF	99073	01-12‡	99037	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
For Form 990-T	9908	01-12‡	99047	Exempt Organization Business Income Tax Return and proxy tax under section 6033(e)
For Form 1041-A	10412	01-12	14117	U.S. Information Return Trust Accumulation of Charitable Amounts
For Form 4720	4720	01-12	47207	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code
For Form 5227	5227	01-12	52277	Split-Interest Trust Information Return
For Form 6069	6069	12	60697	Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Section 4953 & Computation-Section 192 Dedeuction

‡ The tax period month must match the company's fiscal year for these forms.



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# IRS Tax Form Numbers & Codes—Businesses

## 941 Employer’s Quarterly Federal Tax and 944 Employer’s Annual Employment Tax Subcategories

- 1 Social Security Amount
- 2 Medicare Amount
- 3 Withholding Amount

Remember: The total of these breakout amounts must balance to the total payment amount. Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

### CT-1

- 1 FICA Amount
- 2 Industry Amount

Remember: The total of these breakout amounts must balance to the CT-1 tax payment.

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## IRS Form 720 Quarterly Federal Excise Tax Return Numbers

Remember: The total of these breakout amounts must balance to the payment amount.

IRS Excise Tax Number	Description
13	Any liquid fuel used in a fractional ownership program aircraft
14	Aviation, gasoline
16	Imported petroleum products superfund tax
17	Imported chemical substances
18	Domestic petroleum oil spill tax
19	ODC tax on imported products
20	Ozone-depleting chemicals (floor stock)
21	Imported petroleum products oil spill tax
22	Local telephone service & teletype/writer exchange service
26	Transportation of person by air
27	Use of international air travel facilities
28	Transportation of property by air
29	Transportation by water
30	Foreign Insurance Taxes, Life Insurance, sickness and accident policies, and annuity contracts
31	Obligations not Registered Form
33	Truck, trailer, and semitrailer chassis and bodies, and tractors
35	Kerosene: Tax on removal at terminal rack. Tax on taxable events other than removal at terminal rack

36	Coal-Underground mined-\$ per ton
37	Coal-Underground mined-% of sales price
38	Coal-Surface mined-\$ per ton
39	Coal-Surface mined-% of sales price
40	Gas guzzler tax
41	Sport fishing equipment (other than fishing rods and fishing poles)
42	Electric outboard motors
44	Bows, quivers, broadheads, and points
51	Alcohol and cellulosic biofuel sold but not used as fuel
53	Domestic petroleum superfund tax
54	Chemicals (other than ODCs)
60	Diesel Fuel: Tax on removal at terminal rack. Tax on taxable events other than removal at terminal rack. Tax on sale or removal of biodiesel mixture other than removal at terminal rack
62	Gasoline: Tax on removal at terminal rack. Tax on taxable events other than removal at terminal rack
64	Inland Waterways Fuel Use Tax
69	Kerosene for use in aviation
77	Kerosene for use in commercial aviation (other than foreign trade)
79	Other fuels
97	Vaccines
98	Ozone-Deplete chemicals (ODCs)
104	Diesel-water fuel emulsion
105	Dyed diesel fuel, LUST tax
106	Arrow shafts
107	Dyed kerosene, LUST tax
108	Taxable tires other than biasply or super single tires
109	Taxable biasply or super single tires (other than super single tires designed for steering)
110	Fishing rods and fishing poles
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade
112	Liquefied Petroleum Gas (LPG)
113	Taxable tires, super single tires designed for steering
114	Fishing tackle boxes
117	Biodiesel sold as but not used as fuel
118	P series fuels
119	LUST tax, other exempt removal

120	Compressed natural gas (CNG) (CGE = 126.67 cu. ft.)
121	Liquefied hydrogen
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch proces
123	Liquid fuel derived from biomass
124	Liquefied natural gas (LNG)
125	LUST tax on inland waterways fuel use
140	Indoor Tanning
142	Sale of designated drugs during non-compliance period
150	Repurchase of Corporate Stock

**Note**

If a particular number is not listed, please refer to your IRS excise tax form instructions or [www.irs.gov](http://www.irs.gov).

**EFTPS Tip: Planning to be out of town? Businesses can schedule payments up to 120 days in advance and individuals up to 365 days.**

## IRS Tax Form Numbers—Individuals

If you have questions about tax forms, please contact the IRS at 1.800.829.1040.

IRS Tax Form Number	Form Names
1040*	U.S. Individual Income Tax Return
1040-A*	U.S. Individual Income Tax Return
1040-C	U.S. Departing Alien Income Tax Return
1040-ES	U.S. Declaration of Estimated Income Tax for Individuals
1040-EZ*	U.S. Income Tax Return for Single and Joint Filers With No Dependents
1040-NR	U.S. Non-Resident Alien Income Tax Return
1040-PR	U.S. Self-Employment Tax Return—Puerto Rico
1040-SS	U.S. Self-Employment Tax Return—Virgin Islands, Guam, American Samoa, and Northern Mariana Islands
1040-X	Amended U.S. Individual Income Tax Return

\* Includes Installment Agreement payments.

These tax forms can also be paid via EFTPS. Please note: CT-2 cannot be paid via EFTPS's phone channel.

IRS Tax Form Number	Form Names
CT-2*	Employee Representative's Quarterly Railroad Tax Return
706	United States Estate (and Generation-Skipping Transfer) Tax Return
706-A	United States Additional Estate Tax Return
706-GS(D)	Generation-Skipping Transfer Tax Return for Distributions
709	United States Gift (and Generation-Skipping Transfer) Tax Return
926	Return by a U.S. Transferor of Property to a Foreign Corporation
990-BL	Information and Initial Excise Tax Return for Black Lung Trusts and Certain Related Persons
5329	Additional Taxes on Qualified Plans (including IRAs) and Other Tax Favored Account
8288	U.S. Withholding Tax Return for Depositions by Foreign Persons of U.S. Real Property Interests
8404	Interest Charge on DISC-Related Deferred Tax Liability
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
8725	Excise Tax of Greenmail
8876	Excise Tax on Structured Settlement Factoring Transactions

# Payment Worksheets

## EFTPS Business Worksheet



**Photocopy this worksheet for future use.**

Remember: You must enter cents, even if you are paying a whole dollar amount. Do not enter a period or decimal before cents.

Toll-Free Phone Number: 1.800.555.3453

EIN # .....

PIN # .....

Date of call .....

Time of call ..... a.m./p.m.

To make a payment, press 1. To cancel a payment, press 2.

Enter the Tax Form # .....

For a Federal Tax Deposit, press 1. For other payments, press 2.

Enter 2-digit Tax Filing year: .....

Enter 2-digit Tax Filing month (when applicable):.....

Enter the Payment Amount: .....

Information is repeated—To confirm information, press 1. To correct information, press 2.

The following information is only needed for certain forms. Complete if applicable.

Social Security amount: .....

Medicare amount:.....

Federal W/H amount:.....

Your Settlement Date: .....

Your EFT Acknowledgment Number: .....

**Please Note:**

Consider using the EFTPS by phone Tutorial System (1.800.572.8683) before initiating your first live phone tax payment.

Consider using the EFTPS by phone Tutorial System (1.800.572.8683) before initiating your first live phone tax payment.

## EFTPS Individual Worksheet:



**Photocopy this worksheet for future use.**

Remember: You must enter cents, even if you are paying a whole dollar amount. Do not enter a period or decimal before cents.

Toll-Free Phone Number: 1.800.555.3453

SSN # .....

PIN #.....

Date of call .....

Time of call ..... a.m./p.m.

**To make a payment, press 1. To cancel a payment, press 2.**

Enter the Tax Form # .....

**For an estimated payment, press 1. For other payments, press 2.**

Enter 2-digit Year for the Tax Period: .....

Enter the Payment Amount: .....

**Information is repeated—To confirm information, press 1. To correct information, press 2.**

Your Settlement Date: .....

Your EFT Acknowledgment Number: .....

**Please Note:**

Consider using the EFTPS by phone Tutorial System (1.800.572.8683) before initiating your first live phone tax payment.

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# Important EFTPS Telephone Numbers

**All numbers are available 24 hours a day, 7 days a week.**

## **Customer Service**

Call the following to speak directly to a Customer Service Representative:

English: 1.800.555.4477

En español (Spanish): 1.800.244.4829

TDD (Hearing Impaired): 1.800.733.4829

(8:00 a.m.–8:00 p.m. ET, Monday–Friday)

## **EFTPS Payments by Phone**

English: 1.800.555.3453

En español (Spanish): 1.800.466.4829

TDD (Hearing Impaired): 1.800.990.4829

## **EFTPS Phone Tutorial System**

English: 1.800.572.8683

En español (Spanish): 1.800.572.8683

