

# IRS Will Still Accept Paper Checks as Payments

## Cross References

- <https://www.taxpayeradvocate.irs.gov>

Under Executive Order 14247, *Modernizing Payments to and From America's Bank Account*, the IRS is transitioning away from sending or receiving paper checks. For the most part, the IRS stopped issuing tax refunds in the form of paper checks after September 30, 2025. IRS payment of tax refunds via direct deposit is one acceptable method of receiving a tax refund. Taxpayers are encouraged to provide bank account information to enable the IRS to direct deposit their tax refund into the appropriate account. There are also options for the IRS to issue refunds via prepaid debit cards, or onto mobile apps. More information on electronic refund options can be found at [irs.gov](https://www.irs.gov)

Although Executive Order 14247 also applies to making payments to the IRS via some form of electronic payment, the IRS Taxpayer Advocate anticipates that the electronic payments requirement will not occur until 2027 or later. Thus, for making tax due payments to the IRS in 2026 for 2025 tax returns, and making 2026 estimated tax payments, the IRS will continue to accept paper checks as payments. Use the Form 1040-V payment voucher for making 2025 balance due payments along with a paper check payable to "United States Treasury," and mail to the address listed on the Form 1040-V instructions. The 2026 Form 1040-ES estimated payment vouchers are not yet available from the IRS at the time of this article, but it is anticipated that they will be available to make 2026 estimated tax payments via a paper check, along with mailing addresses listed in the Form 1040-ES instructions.