What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2009 Form 1040, Form 1040A, or Form 1040EZ. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

• Make your check or money order payable to the "United States Treasury." Do not send cash.

• Make sure your name and address appear on your check or money order.

• Enter "2009 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return. If you are filing Form 1040A or Form 1040EZ, enter "2009 Form 1040A" or "2009 Form 1040EZ," whichever is appropriate, instead of "2009 Form 1040."

• To help process your payment, enter the amount on the right side of your check like this: XXX.XX. Do not use dashes or lines (for example, do not enter "XXX—" or " $XXX \times /_{100}$ ").

How To Send In Your 2009 Tax Return, Payment, and Form 1040-V

• Detach Form 1040-V along the dotted line.

• Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.

• Mail your 2009 tax return, payment, and Form 1040-V in the envelope that came with your 2009 tax return instruction booklet.

Note. If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the address shown on the back that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Form 1040-V (2009)

	E 1040-V Department of the Treasury Internal Revenue Service (99)	Payment Voucher ► Do not staple or attach this voucher to your payment or return.				urn.	OMB No. 1545-0074	
Print or type	1 Your social security number (SSN)		2 If a joint return, SSN shown second on your return	pa	mount you are aying by check r money order	Ľ	Oollars	Cents
	4 Your first name and initia	al			Last name			
	If a joint return, spouse's first name and initial				Last name			
ā	Home address (number and street)							Apt. no.
	City, town or post office, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.)							

Detach Here and Mail With Your Payment and Return

THEN use this address if you: **Prepared your** Used a paid own return ... IF you live in . . . preparer . . . Florida, Georgia, North Carolina, South Carolina Department of the Treasury Internal Revenue Service Center Internal Revenue Service Center P.O. Box 105017 Atlanta, GA 39901-0102 Atlanta, GA 30348-5017 Internal Revenue Service Center Department of the Treasury Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas Internal Revenue Service Center P.O. Box 1214 Austin, TX 73301-0102 Charlotte, NC 28201-1214 Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Department of the Treasury Internal Revenue Service Center Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Internal Revenue Service Center P.O. Box 802501 Wisconsin, Wyoming Cincinnati, OH 45280-2501 Fresno, CA 93888-0102 Alaska, Arizona, California, Colorado, Hawaii, Nevada, Department of the Treasury Internal Revenue Service Center New Mexico, Oregon, Utah, Washington Internal Revenue Service Center P.O. Box 7704 Fresno, CA 93888-0102 San Francisco, CA 94120-7704 Arkansas, Connecticut, Delaware, District of Columbia, Maryland, Department of the Treasury Internal Revenue Service Center Internal Revenue Service Center Missouri, Ohio, Rhode Island, Virginia, West Virginia P.O. Box 970011 Kansas City, MO 64999-0102 St. Louis, MO 63197-0011 Maine, Massachusetts, New Hampshire, New Jersey, New York, Department of the Treasury Internal Revenue Service Center Internal Revenue Service Center P.O. Box 37008 Pennsylvania, Vermont Kansas City, MO 64999-0102 Hartford, CT 06176-0008 Internal Revenue Service Center A foreign country, American Samoa, or Puerto Rico (or are Department of the Treasury excluding income under Internal Revenue Code section 933), or Internal Revenue Service Center P.O. Box 1303 use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, Austin, TX 73301-0215 USA Charlotte, NC 28201-1303 USA or are a dual-status alien or nonpermanent resident of Guam or the Virgin Islands'

*Permanent residents of Guam or the Virgin Islands should not use Form 1040-V.