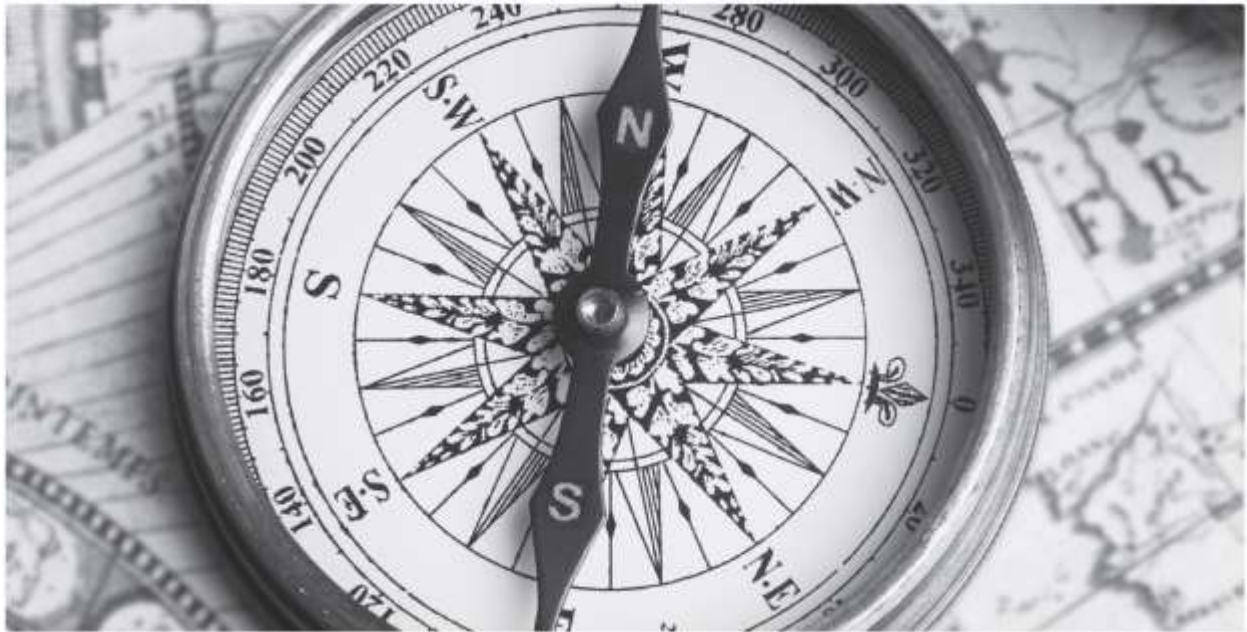


# Instructions for 1040 (and 1040-SR)

## Tax Year 2023

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Volume 6 of 6



Department of the Treasury  
**Internal Revenue Service**



Instruction Form 1040 (Rev. 2023) Catalog Number 47684U  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)

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## **Tax Computation**

- 551      Standard deduction
- 552      Tax and credits figured by the IRS
- 553      Tax on a child's investment and  
other unearned income (Kiddie tax)
- 554      Self-employment tax
- 556      Alternative minimum tax
- 557      Additional tax on early distributions  
from traditional and Roth IRAs
- 558      Additional tax on early distributions  
from retirement plans other than IRAs
- 559      Net Investment Income Tax
- 560      Additional Medicare Tax

## **Tax Credits**

- 601      Earned income credit
- 602      Child and dependent care credit
- 607      Adoption credit and adoption assistance programs
- 608      Excess social security and RRTA tax withheld
- 610      Retirement savings contributions credit
- 611      Repayment of the first-time homebuyer credit
- 612      The premium tax credit

## **IRS Notices**

- 651      Notices—What to do

- 652 Notice of underreported income—  
CP2000
- 653 IRS notices and bills, penalties, and  
interest charges
- 654 Understanding your CP75 or CP75A  
Notice Request for Supporting  
Documentation

## **Basis of Assets, Depreciation, and Sale of Assets**

- 701 Sale of your home
- 703 Basis of assets
- 704 Depreciation
- 705 Installment sales

## **Employer Tax Information**

- 751      Social security and Medicare withholding rates
- 752      Filing Forms W-2 and W-3
- 753      Form W-4—Employee's Withholding Certificate
- 755      Employer identification number (EIN)—How to apply
- 756      Employment taxes for household employees
- 757      Forms 941 and 944—Deposit requirements
- 758      Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return

- 759      Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements
- 760      Form 943—Reporting and deposit requirements for agricultural employers
- 761      Tips—Withholding and reporting
- 762      Independent contractor vs. employee
- 763      The Affordable Care Act

## **Electronic Media Filers—1099 Series and Related Information Returns**

- 801      Who must file information returns electronically
- 802      Applying to file information returns electronically

803      Waivers and extensions

804      FIRE system test files and combined  
federal/state filing (CF/SF) program

## **Tax Information for U.S. Resident Aliens and Citizens Living Abroad**

851      Resident and nonresident aliens

856      Foreign tax credit

857      Individual taxpayer identification  
number (ITIN)

858      Alien tax clearance

## **Tax Information for Residents of Puerto Rico**

901      Is a person with income from Puerto  
Rico required to file a U.S. federal  
income tax return?



902 Credits and deductions for taxpayers  
with Puerto Rican source income  
exempt from U.S. tax

903 U.S. employment tax in Puerto Rico

## **Disclosure, Privacy Act, and Paperwork Reduction Act Notice**

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all records and other material (in paper or electronic format) you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to

provide your daytime phone number or email address.

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.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or territories to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress;

federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

## **We Welcome Comments on Forms**

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others

who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments through [IRS.gov/FormsComments](https://www.irs.gov/formscomments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Don't send your return to this address. Instead, see the addresses at the end of these instructions.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

## **Estimates of Taxpayer Burden**

The following table shows burden estimates based on current statutory requirements as of November 2023 for taxpayers filing a 2023 Form 1040 or 1040-SR tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax return preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040 or 1040-SR is 13 hours, with an average cost of \$270 per return. This average includes all associated forms and schedules, across all tax return preparation methods and taxpayer activities.

Within this estimate, there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 9 hours and \$150, while business taxpayers are expected to have an average burden of about 24 hours and \$560. Similarly, tax return preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or



professional preparer used, and the geographic location.

For more information on taxpayer burden see Pub. 5743. If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*.

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Estimated Average Taxpayer Burden for Individuals by Activity

Type of Taxpayer	Percentage of Returns	Average Burden					
		Average Time (Hours)					Average Cost (Dollars)**
		Total Time*	Record-keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers . . . . .	100%	13	6	2	4	1	\$270
Type of taxpayer							
Nonbusiness*** . . . . .	72%	9	3	1	3	1	150
Business*** . . . . .	28%	24	12	4	6	2	560

\*Detail may not add to total time due to rounding.

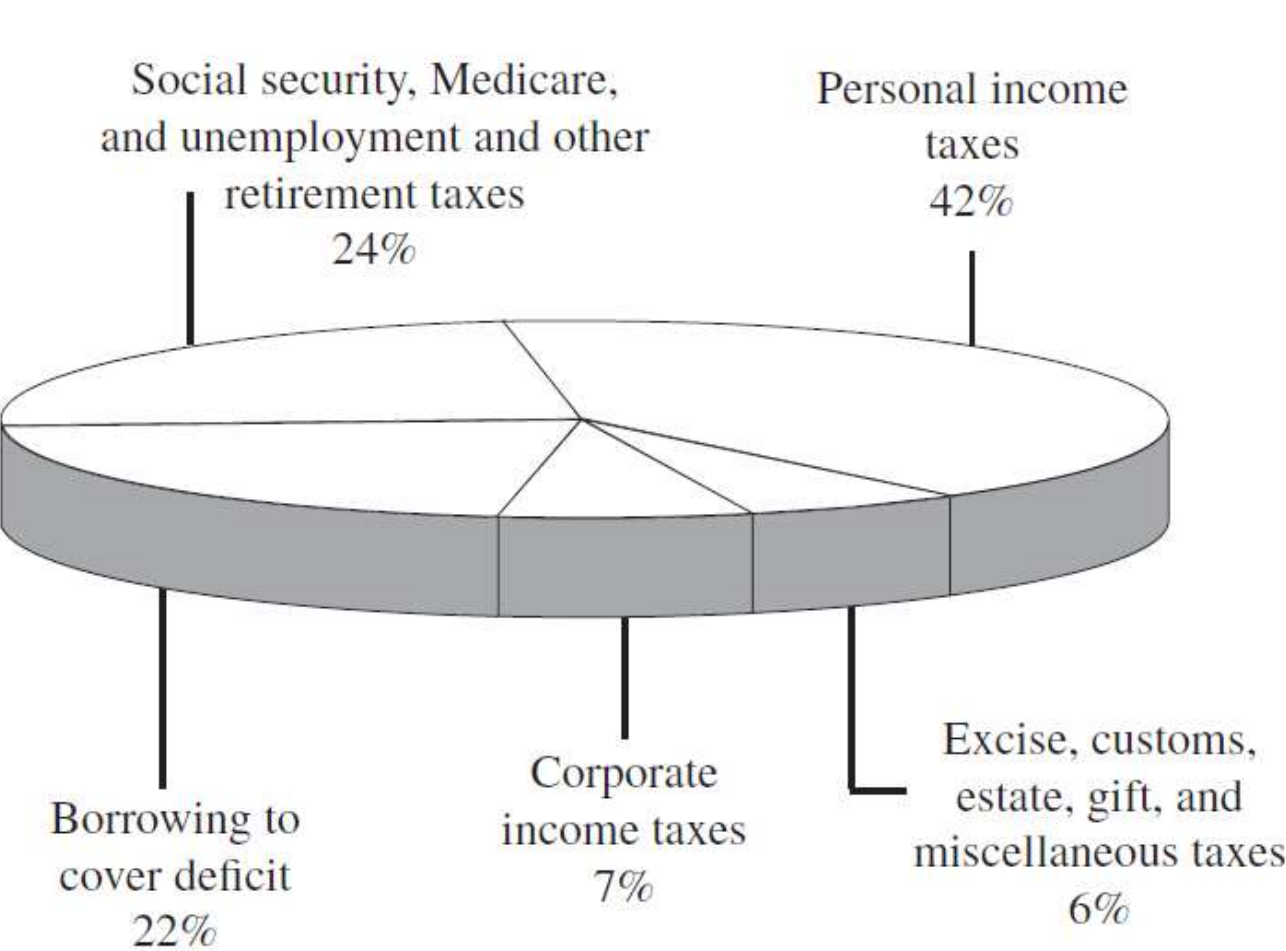
\*\*Dollars rounded to the nearest \$10.

\*\*\*You are considered a “business” filer if you file one or more of the following with Form 1040 or 1040-SR: Schedule C, E, or F or Form 2106. You are considered a “nonbusiness” filer if you don’t file any of those schedules or forms with Form 1040 or 1040-SR.

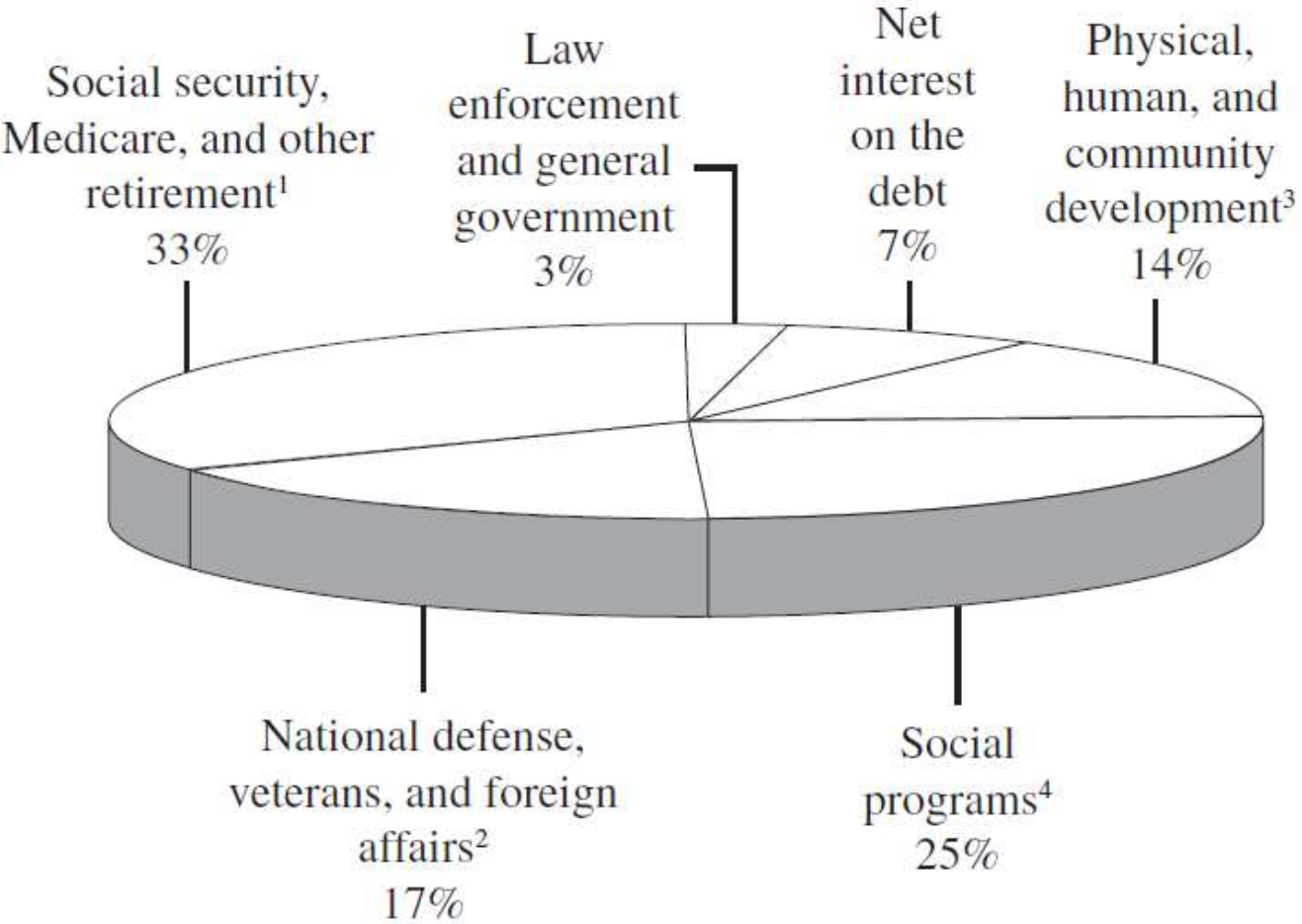
# Major Categories of Federal Income and Outlays for Fiscal Year 2022

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2022.

Income



Outlays\*



\*Numbers may not total to 100% due to rounding.

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress re-views the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and sur-plus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2022 (which began on October 1, 2021, and ended on September 30, 2022, federal income was \$4.897 trillion and outlays

were \$6.273 trillion, leaving a deficit of \$1.376 trillion.

## **Footnotes for Certain Federal Outlays**

1.     **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.
2.     **National defense, veterans, and foreign affairs:** About 12% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 4% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
3.     **Physical, human, and community development:** These outlays were for

agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; de-posit insurance, commerce and housing credit, and community development; and space, energy, and general science pro-grams.

4. **Social programs:** About 18% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 7% for health research and public health pro-grams, unemployment compensation, assisted housing, and social services.

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# 2023 Tax Rate Schedules



*The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see the instructions for line 16.*

## Schedule X—If your \_ling status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,000	10%	\$0
11,000	44,725	\$1,100.00 + 12%	11,000
44,725	95,375	5,147.00 + 22%	44,725
95,375	182,100	16,290.00 + 24%	95,375
182,100	231,250	37,104.00 + 32%	182,100
231,250	578,125	52,832.00 + 35%	231,250
578,125		174,238.25 + 37%	578,125

## Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying surviving spouse**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$22,000	10%	\$0
22,000	89,450	\$2,200.00 + 12%	22,000
89,450	190,750	10,294.00 + 22%	89,450
190,750	364,200	32,580.00 + 24%	190,750
364,200	462,500	74,208.00 + 32%	364,200
462,500	693,750	105,664.00 + 35%	462,500
693,750		186,601.50 + 37%	693,750

## Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,000	10%	\$0
11,000	44,725	\$1,100.00 + 12%	11,000
44,725	95,375	5,147.00 + 22%	44,725
95,375	182,100	16,290.00 + 24%	95,375
182,100	231,250	37,104.00 + 32%	182,100
231,250	346,875	52,832.00 + 35%	231,250
346,875		93,300.75 + 37%	346,875

## Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$15,700	10%	\$0
15,700	59,850	\$1,570.00 + 12%	15,700
59,850	95,350	6,868.00 + 22%	59,850
95,350	182,100	14,678.00 + 24%	95,350
182,100	231,250	35,498.00 + 32%	182,100
231,250	578,100	51,226.00 + 35%	231,250
578,100		172,623.50 + 37%	578,100

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# **Index to Instructions**

## **A**

**ABLE account 88, 99**

**Additional Medicare Tax 99**

**Address change 12**

**Adjusted gross income 31**

**Adoption credit 103**

**Adoption taxpayer identification number 20**

**Aliens 8**

**Alimony paid 91**

**Alimony received 85**

**Alternative minimum tax 97**

**Amended return 80**

**Amount you owe 61-63**

**Annuities 27-30**

**Archer MSAs 87, 99, 100**

**Artists 90**

**Attachments to the return 64**

**Awards 87**

## **B**

**Bankruptcy cases, chapter 11 23**

**Bequests 89**

**Blindness 16, 34**

**Business income or loss 85**

## **C**

**Canceled debt 87**

**Capital gain distributions 31**

**Capital gain or loss 31**

**Child and dependent care expenses,  
credit for 102**

**Child custody 20**

**Child support 89**

**Child tax credits 17, 58**

**Child's requirement to file 9, 10**

**Community property states 23**

**Contributions to reduce debt held by the public 79**

**Corrective distributions 25**

## **D**

**Daycare center expenses 102**

**Death of a taxpayer 12**

**Death of spouse 12**

**Dependent care benefits 24**

**Dependents 17**

**Standard deduction 34**

**Direct deposit of refund 59, 60**

**Disability expenses 88**

## **Disclosure, Privacy Act, and Paperwork Reduction Act Notice 107**

### **Dividends:**

Nondividend distributions 26

Ordinary dividends 26

Qualified dividends 25, 37

**Divorced parents 20**

**Dual-status aliens 8, 13**

## **E**

**Earned income credit (EIC) 39**

Combat pay, nontaxable 41

### **Education:**

Credits 58, 102

Expenses 58, 102

Recapture of education credits 33

Savings accounts 89, 99

**Educator expenses 89**

**Elderly persons:**

Credit for 103

Standard deduction 34

**Electric vehicles 103**

**Electronic filing (e-file) 7, 59, 61, 63, 64**

**Estimated tax 38, 62, 79**

**Excess deferrals 24**

**Excess social security and tier 1 RRTA  
tax withheld 104**

**Extension of time to file 8, 104**

## **F**

**Filing requirements 11**

**Filing status, which box to check 13-15**

**Foreign accounts and trusts 23**

**Foreign tax credit 102**

**Foreign-source income 23**

**Form W-2 25**

**Free tax help 80**

## **G**

**Gambling 87**

**General business credit 103**

**Gifts 89**

**Golden parachute payments 100**

## **H**

**Head of household 14**

**Health insurance deduction,  
self-employed 90**

**Health insurance premiums,  
credit for 104**

**Health savings accounts 87, 90, 99, 100**

**Help, tax 80**



**Homebuyer credit, first-time 99**

**Household employment taxes 99**

**How to comment on forms 107**

**How to get tax help 80**

## **I**

**Identity Protection PIN 64**

**Identity theft 79**

**Income 23-87**

**Income tax withholding (federal) 38, 79**

**Individual retirement arrangements  
(IRAs)**

Contributions to 91, 93

Credit for contributions to 102

Distributions from 26

Nondeductible contributions to 26, 91-93

**Individual taxpayer identification numbers 13**

**Injured spouse 58**

**Innocent spouse relief 78**

**Installment payments 62**

**Interest income**

Tax-exempt 25

Taxable 25

**Interest on taxes 82**

**Investment income, tax on 99**

**Itemized deductions or standard deduction 31-34**

**ITINs for aliens 13**

**J**

**Jury duty pay 87**

## **L**

**Life insurance 89**

**1040-SR 64**

**Living abroad, U.S. citizens and resident  
aliens 8, 23**

**Long-term care insurance 90**

**Lump-sum distributions 30**

## **M**

**Market discount on bonds 25**

**Married persons:**

Filing joint returns 13

Filing separate returns 14

Living apart 15

**Medical insurance premiums,  
credit for 104**

**Medicare tax, additional 99**

**Mortgage interest credit 103**

**Moving expenses 90**

**Multiple support agreement 21**

## **N**

**Name change 12**

**Net Investment Income Tax 99**

**Net operating loss 87**

**Nonresident aliens 8, 13**

## **O**

**Offsets 58**

**Other income 87**

**Other taxes 100**

## **P**

**Parents, divorced or separated 20**

**Pay taxes electronically 61**

**Payments 38-104**

**Penalty**

Early withdrawal of savings 91

Estimated tax 62, 63

Others (including late filing and late payment) 82

**Penalty on early withdrawal of savings 91**

**Pensions and annuities 27-30**

**Premium tax credit 104**

**Presidential election \$3 check-off 13**

**Private delivery services 9**

**Prizes 87**

**Public debt, gift to reduce the 79**

## **Q**

**Qualified business income deduction 33**

**Qualified dividends 25, 37**

**Qualified dividends and capital gain tax worksheet 37**

**Qualified retirement plans, deduction for 90**

**Qualified tuition program earnings 89, 99**

## **R**

**Railroad retirement benefits:**

Treated as a pension 27

Treated as social security 30

**Records, how long to keep 79**

**Refund 58-60**

**Refund information 84**

**Refund offset 58**

**Refunds, credits, or offsets of state and local income taxes 85**

**Reservists, expenses of 90**

**Resident aliens 8**

**Residential energy efficient property credit 103**

**Retirement plan deduction, self-employed 90**

**Retirement savings contributions credit 102**

**Rollovers 26, 30**

**Roth IRAs 26, 91**

**Rounding off to whole dollars 23**

## **S**

**Saver's credit 102**

**Self-employment tax:**

Deduction for part of 90

**Separated parents 20**

**Signing your return 63**

**Single person 13**

**Social security and equivalent railroad retirement benefits 30-32**

**Social security number 12, 21**

**Standard deduction or itemized deductions 31-34**

**State and local income taxes, taxable refunds, credits, or offsets of 85**

**Statutory employees 25**

**Student loan interest deduction 95**

**Surviving spouse, qualifying 15**

## **T**

**Tax and credits 31-100**

Figured by the IRS 33, 42



Other taxes:

Alternative minimum tax 97

IRAs and other tax-favored accounts 99

Lump-sum distributions 30

Recapture 100

**Tax computation worksheet 77**

**Tax Counseling for the Elderly (TCE) 7**

**Tax help 80**

**Tax rate schedules 110**

**Tax table 65-76**

**Tax Topics 105**

**Taxpayer Advocate Service (TAS) 4**

**Third party designee 63**

**Tip income 97**

**Tuition program earnings 89, 99**

## **U**

**Unemployment compensation 87**

## **V**

**Volunteer Income Tax Assistance Program (VITA) 7**

## **W**

**Wages 23**

**What if you can't pay? 62**

**What's new 6**

**When and where should you file? 8**

**Who must file 9, 10**

**Who should file 8**

**Winnings, prizes, gambling, and lotteries (other income) 87**

**Withholding, federal income tax 38, 79**



# Your Rights as a Taxpayer

## The Taxpayer Bill of Rights

### 1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

### 2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

### 3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

### 4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

### 5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the IRS Independent Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

### 6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

### 7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

### 8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

### 9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.


### 10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights)


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Where Do You File?

Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements*, earlier.



TIP

*Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also include your complete return address.*

IF you live in...	THEN use this address if you:	
	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arizona, New Mexico	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Oklahoma	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Pennsylvania	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, U.S. territory*, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

\*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

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