



IRS



LOCKBOX

ADDRESSES

FOR 2025



Address Directory for Tax Practitioners & Taxpayers

All Individual Returns With Payments

will be directed to a Lockbox site:

Form 1040 and 1040-SR	U.S. Individual Income Tax Return/Payment Voucher	Page 2
Form 1040-ES	Estimated Tax of Individuals/Payment Voucher	Page 3
Form 4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return/Payment Voucher	Page 4
Private Delivery Service (PDS)	Submission Processing Center Street Addresses for Private Delivery Service (PDS)	Page 5



Please send all state tax forms, vouchers and payments directly to the state tax authority. If you include any state tax form, voucher or payment with your federal tax form, voucher or payment, this will significantly delay delivery of the non-federal information to the state tax authority.

**Electronic Payment
Options are Available—
Paperless, Convenient,
Safe, Secure**

Visit www.irs.gov (keyword: e-pay) for details.



Where to File Your or Your Client's 2024

Form 1040 and 1040-SR

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	... and IS enclosing a payment Use this Address
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service PO Box 1214 Charlotte, NC 28201-1214
Arizona, New Mexico	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service PO Box 802501 Cincinnati, OH 45280-2501
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 PO Box 931000 Louisville, KY 40293-1000
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, Ohio, Oregon, North Dakota, South Dakota, Utah, Washington, Wyoming	Department of Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service PO Box 802501 Cincinnati, OH 45280-2501
Arkansas, Oklahoma	Department of Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service PO Box 931000 Louisville, KY 40293-1000
Pennsylvania	Department of the Treasury Internal Revenue Service, Kansas City, MO 64999-0002	Internal Revenue Service PO Box 802501 Cincinnati, OH 45280-2501
If you or your client lives in... A foreign country, U.S. possession or 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 PO Box 1303 Charlotte, NC 28201-1303

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

Where to File Your or Your Client's 2024

Form 1040-ES

... and IS enclosing a payment Use this Address

If you or your client lives in...

Alabama, Arizona, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, South Carolina, Tennessee, Texas

Internal Revenue Service
PO Box 1300
Charlotte, NC 28201-1300

Alaska, California, Colorado, Idaho, Hawaii, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming

Internal Revenue Service
PO Box 802502
Cincinnati, OH 45280-2502

Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maryland, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Virginia, West Virginia, Vermont, Wisconsin

Internal Revenue Service
PO Box 931100
Louisville, KY 40293-1100

If you or your client lives in...

a foreign country, American Samoa or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or non-permanent resident of Guam or the U.S. Virgin Islands.

Internal Revenue Service
P. O. Box 1303
Charlotte, NC 28201-1303

*Bona fide residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for bona fide residents and the self-employment tax vouchers to the address for non-bona fide residents.

Where to File Your or Your Client's 2024

Form 4868

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	... and IS enclosing a payment Use this Address
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0045	Internal Revenue Service PO Box 1302 Charlotte, NC 28201-1302
Arizona and New Mexico	Department of the Treasury Internal Revenue Service Austin, TX 73301-0045	Internal Revenue Service PO Box 802503 Cincinnati, OH 45280-2503
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 64999-0045	Internal Revenue Service PO Box 931300 Louisville, KY 40293 -1300
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 84201-0045	Internal Revenue Service PO Box 802503 Cincinnati, OH 45280-2503
Arkansas, Oklahoma	Department of Treasury Internal Revenue Service Austin, TX 73301-0045	Internal Revenue Service PO Box 931300 Louisville, KY 40293 -1300
Pennsylvania	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0045	Internal Revenue Service PO Box 802503 Cincinnati, OH 45280-2503
If you or your client lives in... A foreign country, America Samoa, or Puerto Rico, or are excluding income under Internal Revenue Code section 933, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or non-permanent resident of Guam or the U.S. Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service PO Box 1303 Charlotte, NC 28201-1303

Private Delivery Services

Private Delivery Services should not deliver returns to IRS offices other than those designated.

Private Delivery Services should deliver returns, extensions and payments to the following Submission Processing Center street addresses only:

Austin
Internal Revenue Submission
Processing Center
3651 S IH35
Austin, TX 78741

Kansas City
Internal Revenue Submission
Processing Center
333 W. Pershing Road
Kansas City, MO 64108

Ogden
Internal Revenue Submission
Processing Center
1973 Rulon White Blvd.
Ogden, UT 84201



All Business Returns With Payments will be directed to a Lockbox site:

Form 940	Employer's Annual Federal Unemployment (FUTA) Tax Return/ Payment Voucher	Page 6
Form 941	Employer's Quarterly Federal Tax Return/Payment Voucher	Page 7
Form 943	Employer's Annual Tax Return for Agricultural Employees/Payment Voucher	Page 8
Form 944	Employers Annual Federal Tax Return/Payment Voucher	Page 9
Form 945	Annual Return of Withheld Federal Income Tax/Payment Voucher	Page 10
Form 1041-ES	Estimated Income Tax for Estates and Trusts/Payment Voucher	Page 11
Form 2290	Heavy Vehicle Use Tax Return/Payment Voucher/Heavy Vehicle Single Use Tax Return/Payment Voucher	Page 11

Please send all state tax forms, vouchers and payments directly to the state tax authority. If you include any state tax form, voucher or payment with your federal tax form, voucher or payment, this will significantly delay delivery of the non-federal information to the state tax authority.

Employer's Annual Federal Unemployment (FUTA) Tax Return

Form 940

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	... and IS enclosing a payment Use this Address
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0005	Internal Revenue Service PO Box 806531 Cincinnati, OH 45280-6531
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005	Internal Revenue Service PO Box 932000 Louisville, KY 40293-2000
Puerto Rico, U.S. Virgin Islands	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046	Internal Revenue Service PO Box 806531 Cincinnati, OH 45280-6531
Georgia, Kentucky, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service PO Box 806531 Cincinnati, OH 45280-6531
If the location of your legal residence, principal place of business, office, or agency is not listed...	Internal Revenue Service PO Box 409101 Ogden, UT 84409	Internal Revenue Service PO Box 932000 Louisville, KY 40293-2000
Exception for tax-exempt organizations, federal, state, and local governments, and Indian tribal governments, regardless of your location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046	Internal Revenue Service PO Box 932000 Louisville, KY 40293-2000

Employer's Quarterly Federal Tax Return

Form 941

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	... and IS enclosing a payment Use this Address
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0005	Internal Revenue Service PO Box 806532 Cincinnati, OH 45280-6532
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005	Internal Revenue Service PO Box 932100 Louisville, KY 40293-2100
Georgia, Kentucky, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 806531 Cincinnati, OH 45280-6531
No legal residence or principal place of business in any state	Department of the Treasury Internal Revenue Service PO Box 409101 Ogden, UT 84409	Internal Revenue Service PO Box 932100 Louisville, KY 40293-2100
Special filing address for exempt organizations; governmental entities; and Indian tribal governmental entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005	Internal Revenue Service PO Box 932100 Louisville, KY 40293-2100

Employees Annual Federal Tax Return for Agricultural Employees

Form 943

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	... and IS enclosing a payment Use this Address
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0008	Internal Revenue Service PO Box 806533 Cincinnati, OH 45280-6533
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0008	Internal Revenue Service PO Box 932200 Louisville, KY 40293-2200
No legal residence or principal place of business in any state	Internal Revenue Service PO Box 409101 Ogden, UT 84409	Internal Revenue Service PO Box 932200 Louisville, KY 40293-2200
Special filing address for exempt organizations; governmental entities; and Indian tribal governmental entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0008	Internal Revenue Service PO Box 932200 Louisville, KY 40293-2200

Employer's Annual Federal Tax Return

Form 944

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	... and IS enclosing a payment Use this Address
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0044	Internal Revenue Service PO Box 806532 Cincinnati, OH 45280-6532
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044	Internal Revenue Service PO Box 932100 Louisville, KY 40293-2100
No legal residence or principal place of business in any state	Internal Revenue Service PO Box 409101 Ogden, UT 84409	Internal Revenue Service PO Box 932100 Louisville, KY 40293-2100
Special filing address for exempt organizations; governmental entities; and Indian tribal governmental entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044	Internal Revenue Service PO Box 932100 Louisville, KY 40293-2100

Annual Return of Withheld Federal Income Tax

Form 945

If you or your client lives in...	...and IS Not enclosing a payment Use this Address	... and IS enclosing a payment Use this Address
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0042	Internal Revenue Service PO Box 806534 Cincinnati, OH 45280-6534
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042	Internal Revenue Service PO Box 932300 Louisville, KY 40293-2300
No legal residence or principal place of business in any state	Department of the Treasury Internal Revenue Service PO Box 409101 Ogden, UT 84409	Internal Revenue Service PO Box 932300 Louisville, KY 40293-2300
Special filing address for exempt organizations; governmental entities; and Indian tribal governmental entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042	Internal Revenue Service PO Box 932300 Louisville, KY 40293-2300

Estimated Income Tax for Estates and Trusts

Form 1041-ES

If you or your client lives in...

Any state, a foreign country or a United States Possession

...and IS enclosing a payment Use this Address

Internal Revenue Service
P O Box 932400
Louisville, KY
40293-2400

Heavy Vehicle Use Tax Return/Payment Voucher

Form 2290

If you aren't filing electronically, mail Form 2290 to:

Form 2290 **WITH** full payment

Internal Revenue Service
P O Box 932500
Louisville, KY 40293-2500

Form 2290 **WITHOUT** payment due or if payment is made through EFTPS or by credit/debit card.

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0031