



LOCKBOX ADDRESSES

Revised for 2018



Address Directory for
Tax Practitioners & Taxpayers



Electronic Payment Options Are Available Paperless, Convenient, Safe, Secure.
Visit www.irs.gov (keyword: e-pay) for details.

All Individual Returns

WITH PAYMENTS

will be directed to a lockbox site:

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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.

Where to File for Yourself or Your Client's

2017 TAXES

for 1040 Filers

If you or your client lives in ...

NOT ENCLOSING A PAYMENT Use this Address

WITH A PAYMENT Use this Address

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

Alaska, Arizona,
California, Colorado,
Hawaii, Idaho, Nevada,
New Mexico, Oregon,
Utah, Washington,
Wyoming

Department of the Treasury
Internal Revenue Service
Fresno, CA
93888-0002

Internal Revenue Service
P.O. Box 7704
San Francisco, CA
94120-7704

Arkansas, Illinois,
Indiana, Iowa, Kansas,
Michigan, Minnesota,
Montana, Nebraska,
North Dakota, Ohio,
Oklahoma, South Dakota,
Wisconsin

Department of the Treasury
Internal Revenue Service
Fresno, CA
93888-0002

Internal Revenue Service
P.O. Box 802501
Cincinnati, OH
45280-2501

Alabama, Georgia,
Kentucky, North Carolina,
South Carolina, Tennessee,
New Jersey, Virginia

Department of the Treasury
Internal Revenue Service
Kansas City, MO
64999-0002

Internal Revenue Service
P.O. Box 931000
Louisville, KY
40293-1000

Where to File for Yourself or Your Client's

WITH PAYMENTS

for 1040 Filers (continued)

**If you or your client
lives in ...**

**NOT ENCLOSING
A PAYMENT
Use this Address**

**WITH A PAYMENT
Use this Address**

Delaware, Maine,
Massachusetts, Missouri,
New Hampshire,
New York, Vermont

Department of the Treasury
Internal Revenue Service
Kansas City, MO
64999-0002

Internal Revenue Service
P.O. Box 37008
Hartford, CT
06176-7008

Connecticut, District of
Columbia, Maryland,
Pennsylvania, Rhode
Island, West Virginia

Department of the Treasury
Internal Revenue Service
Ogden, UT
84201-0002

Internal Revenue Service
P O Box 37910
Hartford, CT
06176-7910

**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,
2555-EZ 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

Where to File for Yourself or Your Client's

2017 TAXES

for 1040A Filers

If you or your client lives in ...

NOT ENCLOSING A PAYMENT Use this Address

WITH A PAYMENT Use this Address

Florida, Louisiana,
Mississippi, Texas

Department of the Treasury
Internal Revenue Service
Austin, TX
73301-0015

Internal Revenue Service
P.O. Box 1214
Charlotte, NC
28201-1214

Alaska, Arizona,
California, Colorado,
Hawaii, Idaho, Nevada,
New Mexico, Oregon,
Utah, Washington,
Wyoming

Department of the Treasury
Internal Revenue Service
Fresno, CA
93888-0015

Internal Revenue Service
P.O. Box 7704
San Francisco, CA
94120-7704

Arkansas, Illinois,
Indiana, Iowa, Kansas,
Michigan, Minnesota,
Montana, Nebraska,
North Dakota, Ohio,
Oklahoma, South Dakota,
Wisconsin

Department of the Treasury
Internal Revenue Service
Fresno, CA
93888-0015

Internal Revenue Service
P.O. Box 802501
Cincinnati, OH
45280-2501

Alabama, Georgia,
Kentucky, North Carolina,
South Carolina, Tennessee,
New Jersey, Virginia

Department of the Treasury
Internal Revenue Service
Kansas City, MO
64999-0015

Internal Revenue Service
P.O. Box 931000
Louisville, KY
40293-1000

Where to File for Yourself or Your Client's

WITH PAYMENTS

for 1040A Filers (continued)

**If you or your client
lives in ...**

**NOT ENCLOSING
A PAYMENT
Use this Address**

**WITH A PAYMENT
Use this Address**

Delaware, Maine,
Massachusetts, Missouri,
New Hampshire,
New York, Vermont

Department of the Treasury
Internal Revenue Service
Kansas City, MO
64999-0015

Internal Revenue Service
P.O. Box 37008
Hartford, CT
06176-7008

Connecticut,
District of Columbia,
Maryland, Pennsylvania,
Rhode Island, West Virginia,

Department of the Treasury
Internal Revenue Service
Ogden, UT
84201-0015

Internal Revenue Service
P O Box 37910
Hartford, CT
06176-7910

**If you or your client
lives in ...**

Department of the Treasury
A foreign country, U.S.
possession or territory*,
or use an APO or FPO
address or file Form 2555,
2555-EZ or 4563, or are a
dual-status alien

Internal Revenue Service
Internal Revenue Service,
Austin, TX
73301-0215

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

Where to File for Yourself or Your Client's

2017 TAXES

for 1040-EZ Filers

If you or your client lives in ...

NOT ENCLOSING A PAYMENT Use this Address

WITH A PAYMENT Use this Address

Florida, Louisiana,
Mississippi, Texas

Department of the Treasury
Internal Revenue Service
Austin, TX
73301-0014

Internal Revenue Service
P.O. Box 1214
Charlotte, NC
28201-1214

Alaska, Arizona,
California, Colorado,
Hawaii, Idaho, New Mexico
Nevada, Oregon, Utah,
Washington, Wyoming

Department of the Treasury
Internal Revenue Service
Fresno, CA
93888-0014

Internal Revenue Service
P.O. Box 7704
San Francisco, CA
94120-7704

Arkansas, Illinois,
Indiana, Iowa, Kansas,
Michigan, Minnesota,
Montana, Nebraska,
North Dakota, Ohio,
Oklahoma, South Dakota,
Wisconsin

Department of the Treasury
Internal Revenue Service
Fresno, CA
93888-0014

Internal Revenue Service
P.O. Box 802501
Cincinnati, OH
45280-2501

Alabama, Georgia,
Kentucky, North Carolina,
South Carolina, Tennessee,
New Jersey, Virginia

Department of the Treasury
Internal Revenue Service
Kansas City, MO
64999-0014

Internal Revenue Service
P.O. Box 931000
Louisville, KY
40293-1000

Where to File for Yourself or Your Client's

WITH PAYMENTS

for 1040-EZ Filers (continued)

**If you or your client
lives in ...**

**NOT ENCLOSING
A PAYMENT
Use this Address**

**WITH A PAYMENT
Use this Address**

Delaware, Maine,
Massachusetts, Missouri,
New Hampshire,
New York, Vermont

Department of the Treasury
Internal Revenue Service
Kansas City, MO
64999-0014

Internal Revenue Service
P.O. Box 37008
Hartford, CT
06176-7008

Connecticut,
District of Columbia,
Maryland, Pennsylvania,
Rhode Island, West Virginia,

Department of the Treasury
Internal Revenue Service,
Ogden, UT
84201-0014

Internal Revenue Service
P O Box 37910
Hartford, CT
06176-7910

**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,
2555-EZ or 4563, or

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

Where to File for Yourself or Your Client's

2017 TAXES

for 1040-ES Filers

If you or your client lives in ...

WITH A PAYMENT Use this Address

Florida, Louisiana,
Mississippi, Texas

Internal Revenue Service
P.O. Box 1300
Charlotte, NC
28201-1300

Alaska, Arizona,
California, Colorado,
Hawaii, Idaho, Nevada,
New Mexico, Oregon, Utah,
Washington, Wyoming

Internal Revenue Service
P.O. Box 510000
San Francisco, CA
94151-5100

Arkansas, Illinois,
Indiana, Iowa, Kansas,
Michigan, Minnesota,
Montana, Nebraska,
North Dakota, Ohio,
Oklahoma, South Dakota,
Wisconsin

Internal Revenue Service
P.O. Box 802502
Cincinnati, OH
45280-2502

Alabama, Georgia,
North Carolina, Kentucky,
South Carolina, Tennessee,
New Jersey, Virginia

Internal Revenue Service
P.O. Box 931100
Louisville, KY
40293-1100

Where to File for Yourself or Your Client's

WITH PAYMENTS

for 1040-ES Filers (continued)

**If you or your client
lives in ...**

Connecticut, Delaware,
District of Columbia, Maine
Maryland, Massachusetts,
Missouri, New Hampshire,
New York, Pennsylvania,
Rhode Island, Vermont,
West Virginia

**WITH A PAYMENT
Use this Address**

Internal Revenue Service
P.O. Box 37007
Hartford, CT
06176-7007

**If you or your client
lives in ...**

A foreign country, U.S.
possession or territory*,
non-bona fide residents
of Guam or the U.S.
Virgin Islands; or use an
APO or FPO address; or
file Form 2555, 2555-EZ,
or 4563; or are a dual-status
alien address.

Internal Revenue Service
P.O. Box 1300
Charlotte, NC
28201-1300

* 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 for Yourself or Your Client's

2017 TAXES

for 4868 Filers

If you or your client lives in ...

NOT ENCLOSING A PAYMENT Use this Address

WITH A PAYMENT Use this Address

Florida, Louisiana,
Mississippi, Texas

Department of the Treasury
Internal Revenue Service
Austin, TX
73301-0045

Internal Revenue Service
P.O. Box 1302
Charlotte, NC
28201-1302

Alaska, Arizona,
California, Colorado,
Hawaii, Idaho, Nevada,
New Mexico, Oregon, ,
Utah Washington,
Wyoming

Department of the Treasury
Internal Revenue Service
Fresno, CA
93888-0045

Internal Revenue Service
P.O. Box 7122
San Francisco, CA
94120-7122

Arkansas, Illinois,
Indiana, Iowa, Kansas,
Michigan, Minnesota,
Montana, Nebraska,
North Dakota, Ohio,
Oklahoma, South Dakota,
Wisconsin

Department of the Treasury
Internal Revenue Service
Fresno, CA
93888-0045

Internal Revenue Service
P.O. Box 802503
Cincinnati, OH
45280-2503

Alabama, Georgia,
Kentucky, North Carolina,
South Carolina,
Tennessee, New Jersey,
Virginia

Department of the Treasury
Internal Revenue Service
Kansas City, MO
64999-0045

Internal Revenue Service
P.O. Box 931300
Louisville, KY
40293-1300

Where to File for Yourself or Your Client's

WITH PAYMENTS

for 4868 Filers (continued)

**If you or your client
lives in ...**

**NOT ENCLOSING
A PAYMENT
Use this Address**

**WITH A PAYMENT
Use this Address**

Delaware, Maine,
Massachusetts, Missouri,
New Hampshire,
New York, Vermont

Department of the Treasury
Internal Revenue Service
Kansas City, MO
64999-0045

Internal Revenue Service
P.O. Box 37009
Hartford, CT
06176 – 7009

Connecticut,
District of Columbia,
Maryland, Pennsylvania,
Rhode Island, West Virginia,

Department of the Treasury
Internal Revenue Service,
Ogden, UT
84201-0045

Internal Revenue Service
P O Box 37911
Hartford, CT
06176-7911

**If you or your client
lives in ...**

A foreign country,
possession or territory*,
or use an APO or FPO
address, or file Form 2555,
2555-EZ or 4563, or

U.S. Department of the Treasury
Internal Revenue Service
Austin, TX
73301-0215

Internal Revenue Service
P.O. Box 1302
Charlotte, NC
28201-1302

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

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

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**

**Cincinnati 06176 - 7009 Internal Revenue Submission Processing Center
201 West Rivercenter Blvd.
Covington, KY 41011**

**Fresno - Internal Revenue Submission Processing Center
5045 East Butler Avenue
Fresno, CA 93727**

**Kansas City - Internal Revenue Submission Processing Center
333 W. Pershing
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:

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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

WITH PAYMENTS (FUTA) TAX RETURN

FORM 940, 940PR

If you or your client lives in ...

NOT ENCLOSING A PAYMENT Use this Address

WITH A PAYMENT Use this Address

Connecticut, Delaware, District of Columbia, Florida, Indiana, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Department of the Treasury
Internal Revenue Service
Cincinnati, OH
45999-0046

Internal Revenue Service
P.O. Box 804521
Cincinnati, OH
45280-4521

Georgia, Illinois, Kentucky, Michigan, Tennessee, Wisconsin

Department of Treasury
Internal Revenue Service
Kansas City, MO
64999-0006

Internal Revenue Service
P O Box 806531
Cincinnati, OH
45280-6531

Alabama, Alaska, Arizona, Arkansas, California, Colorado, 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
84201-0046

Internal Revenue Service
P.O. Box 37940
Hartford, CT
06176-7940

Puerto Rico,
U.S. Virgin Islands

Department of the Treasury
Internal Revenue Service
P.O. Box 409101
Ogden, UT 84409

Internal Revenue Service
P.O. Box 37940
Hartford, CT
06176-7940

EXEMPTION for Exempt Organizations and government entities. If you are filing Form 940 for an exempt organization or government entity (Federal, state, local or Indian Tribal), use the following address, regardless of your locations.

Department of the Treasury
Internal Revenue Service
Ogden, UT
84201-0046

Internal Revenue Service
P.O. Box 37940
Hartford, CT
06176-7940

FEDERAL TAX RETURN

Form 941, 941PR, & 941SS

**If you or your client
lives in ...**

**NOT ENCLOSING
A PAYMENT
Use this Address**

**WITH A PAYMENT
Use this Address**

Connecticut, Delaware,
District of Columbia, Florida,
Indiana, Maine, Maryland,
Massachusetts,
New Hampshire, New Jersey,
New York, North Carolina,
Ohio, Pennsylvania, Rhode
Island, South Carolina,
Vermont, Virginia,
West Virginia

Department of the Treasury
Internal Revenue Service
Cincinnati, OH
45999-0005

Internal Revenue Service
P.O. Box 804522
Cincinnati, OH
45280-4522

Georgia, Illinois, Kentucky,
Michigan, Tennessee,
Wisconsin

Department of Treasury
Internal Revenue Service
Kansas City, MO
64999-0005

Internal Revenue Service
P O Box 806532
Cincinnati, OH
45280-6532

Alabama, Alaska, Arizona,
Arkansas, California,
Colorado, 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
P.O. Box 37941
Hartford, CT
06176-7941

No legal residence or
principal place of business

Department of the Treasury
Internal Revenue Service
P.O. Box 409101
Ogden, UT 84409

Internal Revenue Service
P.O. Box 37941
Hartford, CT
06176-7941

EXEMPTION for Exempt
Organizations, Federal
State and local Government
Entities and Indian Tribal
Government Entities
regardless of location.

Department of the Treasury
Internal Revenue Service
Ogden, UT
84201-0005

Internal Revenue Service
P.O. Box 37941
Hartford, CT
06176-7941

Employer's Annual Tax Return for

AGRICULTURAL EMPLOYEES

FORM 943, 943PR

If you or your client lives in ...

NOT ENCLOSING A PAYMENT Use this Address

WITH A PAYMENT Use this Address

Connecticut, Delaware, District of Columbia, Florida, Indiana, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Department of the Treasury
Internal Revenue Service
Cincinnati, OH
45999-0008

Internal Revenue Service
P.O. Box 804523
Cincinnati, OH
45280-4523

Georgia, Illinois, Kentucky, Michigan, Tennessee, Wisconsin

Department of Treasury
Internal Revenue Service
Kansas City, MO
64999-0008

Internal Revenue Service
P O Box 806533
Cincinnati, OH
45280-6533

Alabama, Alaska, Arizona, Arkansas, California, Colorado, 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
P.O. Box 37943
Hartford, CT
06176-7943

No legal residence or principal place of business in any state

Department of the Treasury
Internal Revenue Service
P.O. Box 409101
Ogden, UT 84409

Internal Revenue Service
P.O. Box 37943
Hartford, CT
06176-7943

EXEMPTION for Exempt Organizations, Federal State and local Government Entities and Indian Tribal Government Entities regardless of location.

Department of the Treasury
Internal Revenue Service
Ogden, UT
84201-0008

Internal Revenue Service
P.O. Box 37943
Hartford, CT
06176-7943

FEDERAL TAX RETURN

Form 944

If you or your client lives in ...

NOT ENCLOSING A PAYMENT Use this Address

WITH A PAYMENT Use this Address

Connecticut, Delaware, District of Columbia, Florida, Indiana, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Department of the Treasury
Internal Revenue Service
Cincinnati, OH
45999-0044

Internal Revenue Service
P.O. Box 804522
Cincinnati, OH
45280-4522

Georgia, Illinois, Kentucky, Michigan, Tennessee, Wisconsin

Department of Treasury
Internal Revenue Service
Kansas City, MO
64999-0053

Internal Revenue Service
P O Box 806532
Cincinnati, OH
45280-6532

Alabama, Alaska, Arizona, Arkansas, California, Colorado, 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
P.O. Box 37944
Hartford, CT
06176-7944

No legal residence or principal place of business in any state

Department of the Treasury
Internal Revenue Service
P.O. Box 409101
Ogden, UT 84409

Internal Revenue Service
P.O. Box 37944
Hartford, CT
06176-7944

EXEMPTION for Exempt Organizations, Federal State and local Government Entities and Indian Tribal Government Entities regardless of location.

Department of the Treasury
Internal Revenue Service
Ogden, UT
84201-0044

Internal Revenue Service
P.O. Box 37944
Hartford, CT
06176-7944

Employer's Annual Tax Return for

FEDERAL INCOME TAX

Form 945

**If you or your client
lives in ...**

**NOT ENCLOSING
A PAYMENT
Use this Address**

**WITH A PAYMENT
Use this Address**

Connecticut, Delaware,
District of Columbia, Florida,
Indiana, Maine, Maryland,
Massachusetts,
New Hampshire, New Jersey,
New York, North Carolina,
Ohio, Pennsylvania, Rhode
Island, South Carolina,
Vermont, Virginia,
West Virginia

Department of the Treasury
Internal Revenue Service
Cincinnati, OH
45999-0042

Internal Revenue Service
P.O. Box 804524
Cincinnati, OH
45280-4524

Georgia, Illinois, Kentucky,
Michigan, Tennessee,
Wisconsin

Department of Treasury
Internal Revenue Service
Kansas City, MO
64999-0058

Internal Revenue Service
P O Box 806534
Cincinnati, OH
45280-6534

Alabama, Alaska, Arizona,
Arkansas, California,
Colorado, 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
P.O. Box 37945
Hartford, CT
06176-7945

No legal residence or
principal place of business
in any state

Department of the Treasury
Internal Revenue Service
P.O. Box 409101
Ogden, UT 84409

Internal Revenue Service
P.O. Box 37945
Hartford, CT
06176-7945

EXEMPTION for Exempt
Organizations, Federal
State and local Government
Entities and Indian Tribal
Government Entities
regardless of location.

Department of the Treasury
Internal Revenue Service
Ogden, UT
84201-0042

Internal Revenue Service
P.O. Box 37945
Hartford, CT
06176-7945

ESTATES AND TRUSTS

Form 1041-ES

**If you or your client
lives in ...**

**NOT ENCLOSING A
PAYMENT/WITH A PAYMENT
Use this Address**

Any State
and
A Foreign Country
or a United States
Possession

Internal Revenue Service
P.O. Box 804526
Cincinnati, OH
45280-4526

Heavy Vehicle Use

TAX RETURN/PAYMENT VOUCHER

Form 2290

**If you or your client
lives in ...**

Any State
and
A Foreign Country
or a United States
Possession

**NOT ENCLOSING
A PAYMENT
Use this Address**

Department of the Treasury
Internal Revenue Service
Cincinnati, OH
45999-0031

**WITH A PAYMENT
Use this Address**

Internal Revenue Service
P.O. Box 804525
Cincinnati, OH
45280-4525



Electronic Payment Options Are Available
Paperless, Convenient, Safe, Secure.
Visit www.irs.gov (keyword: e-pay) for details.

