



# LOCKBOX

## ADDRESSES

Revised for **2019**



Address Directory for Tax Practitioners & Taxpayers

# All Individual Returns **With Payments**

will be directed to a lockbox site:

**Form 1040**

U.S. Individual Income Tax Return/Payment Voucher

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**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

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**Private Delivery Service  
(PDS)**

Submission Processing Center  
Street Addresses for Private Delivery Service (PDS)

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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.

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

Visit [www.irs.gov](http://www.irs.gov) (keyword: e-pay) for details.



# Where to File Your or Your Client's 2018

## Form 1040

<b>If you or your client lives in...</b>	<b>...and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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
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
<b>If you or your client lives in...</b> a foreign country, U.S. possession or territory*, or uses an APO or FPO address or files Form 2555, 2555-EZ or 4563, or is 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

\*Residents of American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570

## Form 1040-ES

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

Florida, Louisiana, Mississippi, Texas

### ... and IS enclosing a payment Use this Address

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

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

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

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\*, is a non-bona fide resident\*\*  
of Guam or the U.S. Virgin Islands; or uses an APO or FPO address; or files  
Form 2555, 2555-EZ, or 4563; or is a dual-status alien; or is a non-permanent  
resident of Guam or the U.S. Virgin Islands

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

\* American Samoa or Puerto Rico (or are excluding income under Internal Revenue Code 933)

\*\* 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 2018

## Form 4868

<b>If you or your client lives in...</b>	<b>...and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0045	Internal Revenue Service P.O. Box 931300 Louisville, KY 40293-1300
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
<b>If you or your client lives in...</b> a foreign country, U.S. possession or territory*, or uses an APO or FPO address or files Form 2555, 2555-EZ or 4563, or is a dual-status alien	Department of the Treasury Internal Revenue Service, Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1302 Charlotte, NC 28201-1302

\*Residents of American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570

# 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

### Cincinnati 06176-7009

Internal Revenue Submission Processing Center  
201 West Rivercenter Blvd.  
Covington, KY 41011

*After June 28, 2019 do not use the IRS Cincinnati address. Instead, use the IRS address in Kansas City, MO.*

### 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:

<b>Forms 940, 940PR</b>	Employer's Annual Federal Unemployment (FUTA) Tax Return/Payment Voucher	<a href="#">Page 6</a>
<b>Forms 941, 941PR, 941SS</b>	Employer's Quarterly Federal Tax Return/Payment Voucher	<a href="#">Page 8</a>
<b>Forms 943, 943PR</b>	Employer's Annual Tax Return for Agricultural Employees/Payment Voucher	<a href="#">Page 10</a>
<b>Form 944</b>	Employers Annual Federal Tax Return/Payment Voucher	<a href="#">Page 12</a>
<b>Form 945</b>	Annual Return of Withheld Federal Income Tax/Payment Voucher	<a href="#">Page 14</a>
<b>Form 1041-ES</b>	Estimated Income Tax for Estates and Trusts/Payment Voucher	<a href="#">Page 16</a>
<b>Form 2290</b>	Heavy Vehicle Use Tax Return/Payment Voucher/ Heavy Vehicle Single Use Tax Return/Payment Voucher	<a href="#">Page 16</a>

**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, 940PR



For Returns Filed 1/1/19 through 6/17/19

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, 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 the 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 932000 Louisville, KY 40293-2000
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 932000 Louisville, KY 40293-2000
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 P.O. Box 932000 Louisville, KY 40293-2000
<b>Exception</b> 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 P.O. Box 932000 Louisville, KY 40293-2000

# Employer's Annual Federal Unemployment (FUTA) Tax Return

## Form 940, 940PR



For Returns Filed After 6/17/19

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 64999-0006	Internal Revenue Service P.O. 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 84201-0046	Internal Revenue Service P.O. Box 932000 Louisville, KY 40293-2000
Puerto Rico, U.S. Virgin Islands	Internal Revenue Service PO Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932000 Louisville, KY 40293-2000
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 P.O. Box 932000 Louisville, KY 40293-2000
<b>Exception</b> 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 P.O. Box 932000 Louisville, KY 40293-2000



# Employer's Quarterly Federal Tax Return

## Form 941, 941PR, 941SS



For Quarter Ending March 31, 2019

<b>If you or your client lives in...</b>	<b>...and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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 the 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 932100 Louisville, KY 40293-2100
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 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 P.O. Box 932100 Louisville, KY 40293-2100

# Employer's Quarterly Federal Tax Return

## Form 941, 941PR, 941SS



For Quarters Ending June 30, September 30, and December 31, 2019

<b>If you or your client lives in...</b>	<b>...and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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 64999-0005	Internal Revenue Service P.O. 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 P.O. Box 932100 Louisville, KY 40293-2100
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 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 P.O. Box 932100 Louisville, KY 40293-2100

# Employer's Annual Federal Tax Return for Agricultural Employees

## Forms 943, 943PR



For Returns Filed 1/1/19 through 6/17/19

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, 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 the 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 932200 Louisville, KY 40293-2200
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 932200 Louisville, KY 40293-2200
If you're filing Form 943 for an exempt organization or government entity (federal, state, local or Indian tribal government), use the following address regardless of your location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0008	Internal Revenue Service P.O. Box 932200 Louisville, KY 40293-2200

# Employer's Annual Federal Tax Return for Agricultural Employees

## Forms 943, 943PR



**For Returns Filed After 6/17/19**

<b>If you or your client lives in...</b>	<b>...and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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 64999-0006	Internal Revenue Service P.O. 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 84201-0046	Internal Revenue Service P.O. Box 932200 Louisville, KY 40293-2200
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932200 Louisville, KY 40293-2200
If you're filing Form 943 for an exempt organization or government entity (federal, state, local or Indian tribal government), use the following address regardless of your location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046	Internal Revenue Service P.O. Box 932200 Louisville, KY 40293-2200

# Employer's Annual Federal Tax Return

## Form 944



For Returns Filed 1/1/19 through 6/17/19

<b>If you or your client lives in...</b>	<b>... and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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 the 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 932100 Louisville, KY 40293-2100
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 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 P.O. Box 932100 Louisville, KY 40293-2100

# Employer's Annual Federal Tax Return

## Form 944



**For Returns Filed After 6/17/19**

<b>If you or your client lives in...</b>	<b>... and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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 64999-0053	Internal Revenue Service P.O. 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 84201-0046	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. 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 84201-0046	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100

# Annual Return of Withheld Federal Income Tax

## Form 945



For Returns Filed 1/1/19 through 6/17/19

<b>If you or your client lives in...</b>	<b>...and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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 the 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 932300 Louisville, KY 40293-2300
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 932300 Louisville, KY 40293-2300
If you're filing Form 945 for an exempt organization or government entity (federal, state, local, or Indian tribal government), use the following address, regardless of your location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042	Internal Revenue Service P.O. Box 932300 Louisville, KY 40293-2300

# Annual Return of Withheld Federal Income Tax

## Form 945



**For Returns Filed After 6/17/19**

<b>If you or your client lives in...</b>	<b>... and is NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
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 64999-0058	Internal Revenue Service P.O. 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 P.O. Box 932300 Louisville, KY 40293-2300
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 932300 Louisville, KY 40293-2300
If you're filing Form 945 for an exempt organization or government entity (federal, state, local, or Indian tribal government), use the following address, regardless of your location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042	Internal Revenue Service P.O. Box 932300 Louisville, KY 40293-2300



# Estimated Income Tax for Estates and Trusts

## Form 1041-ES

<b>If you or your client lives in...</b>	<b>...and IS enclosing a payment Use this Address</b>
Any state, a foreign country or a United States Possession	Internal Revenue Service P.O. Box 804526 Cincinnati, OH 45280-4526
<b>Effective April 15, 2019</b> , please use this address for Form 1041-ES:	Internal Revenue Service P.O. Box 932400 Louisville, KY 40293-2400

# Heavy Vehicle Use Tax Return/Payment Voucher

## Form 2290

<b>If you or your client lives in...</b>	<b>...and IS NOT enclosing a payment Use this Address</b>	<b>... and IS enclosing a payment Use this Address</b>
Any state, a foreign country or a United States Possession	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0031	Internal Revenue Service P.O. Box 804525 Cincinnati, OH 45280-4525
<b>Effective July 1, 2019</b> , please use this address for Form 2290:	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0031	Internal Revenue Service P O Box 932500 Louisville, KY 40293-2500