



Instructions for Form 1040-V Payment Voucher

Paperwork Reduction Act Notice

We ask for the information on the payment voucher to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this voucher will vary depending on individual circumstances. The estimated average time is 13 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this voucher simpler, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for your tax return.

Why Use a Payment Voucher?

The Internal Revenue Service is modernizing its payment system. The **Form 1040-V**, Payment Voucher, below is part of the modernization. We are also using a version of the payment voucher with the name, address, and social security number (SSN) preprinted on it.

This year, we are sending the preprinted payment voucher to some taxpayers. Over the next few years, we will expand the use of the payment voucher to all taxpayers. If you have a balance due on your return, please use a payment voucher to make your payment. If you didn't get a preprinted payment voucher, complete the one below and send it to us with your payment. The payment voucher will help us process your payment more accurately and efficiently. This new payment system will help us save tax dollars.

Do I Need to Use the Payment Voucher?

- If you owe tax on your 1994 return, send the payment voucher to us with your payment. You must pay the amount you owe by April 17, 1995, to avoid interest and penalties.
- If your 1994 return shows a refund or no tax due, don't use the payment voucher.

How Do I Prepare My Payment?

- Make your check or money order payable to the "Internal Revenue Service" (not "IRS"). Don't send cash.
- If your name and address are not printed on your check or money order, write them on it.
- Write your SSN, daytime phone number, and "1994 Form 1040" on your payment.

How Do I Prepare the Payment Voucher?

- Enter your SSN in box 1 and the first four letters of your last name in box 2. See examples below.

Name	Enter	Name	Enter
John Brown	BROW	Juan DeJesus	DEJE
Joan A. Lee	LEE	Jean McCarthy	MCCA
John O'Neill	ONEI	Pedro Torres-Lopez	TORR

- Enter the amount of the payment you are making in box 3.
- If you are filing a joint return, enter your spouse's SSN in box 4.
- Enter your name(s) and address in box 5.

How Do I Send in My Payment and the Payment Voucher?

- Detach the payment voucher at the perforation below.
- DO NOT attach the payment voucher or your payment to your return or to each other. Instead, just put them in your own envelope. **Do not** use the envelope that came with your tax package.
- **You must send your return, payment, and payment voucher to an address different than that shown in your tax package.** Mail your return, payment, and payment voucher to the **Internal Revenue Service** at the address shown on the back for the place where you live. If you have already mailed your return or you filed electronically, send your payment and the payment voucher to the appropriate address on the back.

Cat. No. 20975C

Form **1040-V** (1994)

Detach here

Form 1040-V Department of the Treasury Internal Revenue Service (99)		Payment Voucher		OMB No. 1545-0074 1994
▶ Do not staple or attach this voucher or your payment to your return.				
1 Enter your social security number 	2 Enter the first four letters of your last name _____	3 Enter the amount of the payment you are making ▶ \$		
4 If a joint return, enter your spouse's social security number 	5 Enter your name(s) _____ Enter your address _____ Enter your city, state, and ZIP code _____			

Cat. No. 20975C

If you live in:	Use this address:
Florida, Georgia, South Carolina	P.O. Box 105093 Atlanta, GA 30348-5093
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	P.O. Box 1187 Newark, NJ 07101-1187
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	P.O. Box 371361 Pittsburgh, PA 15250-7361
Illinois, Iowa, Minnesota, Missouri, Wisconsin	P.O. Box 970011 St. Louis, MO 63197-0011
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	P.O. Box 8530 Philadelphia, PA 19162-8530
Indiana, Kentucky, Michigan, Ohio, West Virginia	P.O. Box 6223 Chicago, IL 60680-6223
Kansas, New Mexico, Oklahoma, Texas	P.O. Box 970016 St. Louis, MO 63197-0016
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 1214 Charlotte, NC 28201-1214

If you live in:	Use this address:
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	P.O. Box 7704 San Francisco, CA 94120-7704
California (all other counties), Hawaii	P.O. Box 60000 Los Angeles, CA 90060-0000
American Samoa Guam: Nonpermanent residents only* Puerto Rico (or if excluding income under section 933) Virgin Islands: Nonpermanent residents only* Foreign country (or if a dual-status alien): U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563 All APO and FPO addresses	P.O. Box 8530 Philadelphia, PA 19162-8530

*Permanent residents of Guam and the Virgin Islands cannot use Form 1040-V.