

# Where to File Your or Your Client's 2021

## Form 1040 and 1040SR

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	... and IS enclosing 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
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, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, 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
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 P O Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	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
<b>If you or your client lives in...</b> 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 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 Your or Your Client's 2021

## 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  
P.O. 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  
P.O. 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  
P.O. 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 nonpermanent 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 2021

## 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
Arizona and New Mexico	Department of the Treasury Internal Revenue Service Austin, TX 73301-0045	Internal Revenue Service P.O. Box 802503 Cincinnati, OH 45280-2503
Arkansas, Connecticut, District of Columbia, Indiana, Iowa, Kentucky, Maryland, Missouri, New Jersey, Oklahoma, Virginia, Delaware, Illinois, Maine, Massachusetts, Minnesota, New Hampshire, New York, Rhode Island, Vermont, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0045	Internal Revenue Service P O 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 P O Box 802503 Cincinnati, OH 45280-2503
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of Treasury Internal Revenue Service Kansas City, MO 64999-0045	Internal Revenue Service P O Box 1302 Charlotte, NC 28201-1302
Pennsylvania	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0045	Internal Revenue Service P O Box 802503 Cincinnati, OH 45280-2503
<b>If you or your client lives in...</b> 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 nonpermanent resident of Guam or the U.S. Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P O 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:

Forms 940, 940PR	Employer's Annual Federal Unemployment (FUTA) Tax Return/ Payment Voucher	Page 6
Forms 941, 941PR, 941SS	Employer's Quarterly Federal Tax Return/Payment Voucher	Page 7
Forms 943, 943PR	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, 940PR

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 64999-0046	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

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 64999-0005	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

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 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 84201-0008	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
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 P.O. 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 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 84201-0044	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 84201-0044	Internal Revenue Service P.O. 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 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
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 P.O. 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