



# LOCKBOX

## ADDRESSES

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### FOR 2026



**Address Directory for Tax Practitioners & Taxpayers**

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

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

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 2025

## Form 1040 and 1040-SR

<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>
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
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Pennsylvania, 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 931000 Louisville, KY 40293-1000
Arizona, Arkansas, New Mexico, Oklahoma	Department of Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service PO Box 931000 Louisville, KY 40293-1000
<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 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 2025

## Form 1040-ES

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

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

Alabama, Alaska, Arizona, California, Colorado, Florida, Georgia, Hawaii, Idaho, Kansas, Louisiana, Michigan, Mississippi, Montana, Nebraska, Nevada, New Mexico, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming

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

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 2025

## 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>
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
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Pennsylvania, 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 931300 Louisville, KY 40293-1300
Arizona, Arkansas, New Mexico, Oklahoma	Department of Treasury Internal Revenue Service Austin, TX 73301-0045	Internal Revenue Service PO Box 931300 Louisville, KY 40293 -1300
<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 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, 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 PO Box 932000 Louisville, KY 40293-2000
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 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 PO 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 PO Box 932000 Louisville, KY 40293-2000

# Employer's Quarterly Federal Tax Return

## Form 941

<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 PO Box 932100 Louisville, KY 40293-2100
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
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

<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 64999-0008	Internal Revenue Service PO Box 932200 Louisville, KY 40293-2200
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

<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 64999-0044	Internal Revenue Service PO Box 932100 Louisville, KY 40293-2100
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

<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 64999-0042	Internal Revenue Service PO Box 932300 Louisville, KY 40293-2300
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