



# LOCKBOX

## ADDRESSES



Address Directory for  
Tax Practitioners & Taxpayers



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

All Individual Returns

WITH PAYMENTS

will be directed to a lockbox site:

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# Where to File for Yourself or Your Client's

## 2014 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 ...**

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

**NOT ENCLOSING  
A PAYMENT  
Use this Address**

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

**WITH A PAYMENT  
Use this Address**

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

**If your Client or You live 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

## 2014 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 ...**

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

**NOT ENCLOSING  
A PAYMENT  
Use this Address**

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

**WITH A PAYMENT  
Use this Address**

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

**If your Client or You live 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

## 2014 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 ...**

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

**NOT ENCLOSING  
A PAYMENT  
Use this Address**

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

**WITH A PAYMENT  
Use this Address**

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

**If your Client or You live 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

## 2014 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 your Client or You live 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

## 2014 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 ...**

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

**NOT ENCLOSING  
A PAYMENT  
Use this Address**

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

**WITH A PAYMENT  
Use this Address**

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

**If your Client or You live 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 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



## WITH PAYMENTS

will be directed to a lockbox site:

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# Employer's Annual Federal Unemployment

## WITH PAYMENTS (FUTA) TAX RETURN

### FORM 940, 940PR

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

Connecticut, Delaware,  
District of Columbia, Florida,  
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

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

Puerto Rico,  
U.S. Virgin Islands

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.

#### NOT ENCLOSING A PAYMENT Use this Address

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

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

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

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

#### WITH A PAYMENT Use this Address

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

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

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

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,  
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  
Cincinnati, OH  
45999-0005

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

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 ...

Connecticut, Delaware,  
District of Columbia, Florida,  
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

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

No legal residence or  
principal place of business  
in any state

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

#### NOT ENCLOSING A PAYMENT Use this Address

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

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

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

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

#### WITH A PAYMENT Use this Address

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

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

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

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,  
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  
Cincinnati, OH  
45999-0044

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

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 ...**

Connecticut, Delaware,  
District of Columbia, Florida,  
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

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

No legal residence or  
principal place of business  
in any state

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

**NOT ENCLOSING  
A PAYMENT  
Use this Address**

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

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

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

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

**WITH A PAYMENT  
Use this Address**

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

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

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

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

ESTATES AND TRUSTS

Form 1041-ES

If you or your client  
lives in ...

Any State  
and  
A Foreign Country  
or a United States  
Possession

NOT ENCLOSING A  
PAYMENT/WITH A PAYMENT  
Use this Address

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

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

