

2026 IRS Mailing Addresses

Cross References

- IRS Publication 3891 (Rev. 7-2025)

The IRS has released the new mailing addresses for filing various forms and making payments during 2026 for 2025 tax returns.

Where to File Your or Your Client's 2025 Form 1040 and 1040-SR		
If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	...and IS enclosing a payment Use this Address
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 64999-0045	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
If you or your client lives in... 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

Where to File Your or Your Client's 2025 Form 1040-ES

If you or your client lives in...	...and IS enclosing a payment Use this Address
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 PO Box 1303 Charlotte, NC 28201-1303

Where to File Your or Your Client's 2025 Form 4868

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	...and IS enclosing a payment Use this Address
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, Ohio, Oregon, North Dakota, 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
If you or your client lives in... 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	Kansas City	Ogden
Internal Revenue Submission Processing Center 3651 S IH35 Austin, TX 78741	Internal Revenue Submission Processing Center 333 W. Pershing Road Kansas City, MO 64108	Internal Revenue Submission Processing Center 1973 Rulon White Blvd. Ogden, UT 84201

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
Exception 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

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 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

Employee's Annual Federal Tax Return for Agricultural Employees Form 943

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 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

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Employee's Annual Federal Tax Return for Agricultural Employees Form 943 continued

If you or your client lives in...	...and IS NOT enclosing a payment Use this Address	...and IS enclosing a payment Use this Address
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

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 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 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 84201-0044	Internal Revenue Service PO 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 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...	...and IS enclosing a payment Use this Address
Any state, a foreign country or a United States Possession	Internal Revenue Service PO Box 932400 Louisville, KY 40293-2400

Heavy Vehicle Use Tax Return/Payment Voucher Form 2290**If you are not filing electronically, mail Form 2290 to:**

Form 2290 WITH full payment	Internal Revenue Service PO 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