

2026 Estimated Tax Payments by Check

Cross References

- <https://www.irs.gov/pub/irs-pdf/f1040es.pdf>

The instructions for the 2026 Form 1040-ES, *Estimated Tax for Individuals*, which were revised on February 12, 2026, lists the following addresses for paying 2026 estimates by check, along with the Form 1040-ES payment voucher:

If you live in...	Then send it to...
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 P.O. Box 1300 Charlotte, NC 28201-1300
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	Internal Revenue Service P.O. Box 931100 Louisville, KY 40293-1100
A foreign country, American 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	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303
Guam: Bona fide residents*	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
U.S. Virgin Islands: Bona fide residents*	Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay Suite 225 St. Thomas, VI 00802

* 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 nonpermanent residents.