



Where To File Your Estimated Tax Payment Voucher if Paying by Check or Money Order

<p>Mail your estimated tax payment voucher and check or money order to the address shown below for the place where you live. Do not mail your tax return to this address or send an estimated tax payment without a payment voucher. Also, do not mail your estimated tax payments to the address shown in the Form 1040 instructions. If you need more payment vouchers, you can make a copy of one of your unused vouchers.</p>	<p>Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia</p>	<p>Internal Revenue Service P.O. Box 931100 Louisville, KY 40293-1100</p>
<p>Caution: For proper delivery of your estimated tax payment to a P.O. box, you must include the box number in the address. Also, note that only the U.S. Postal Service can deliver to P.O. boxes. Therefore, you cannot use a private delivery service to make estimated tax payments required to be sent to a P.O. box.</p>	<p>Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia</p>	<p>Internal Revenue Service P.O. Box 37007 Hartford, CT 06176-7007</p>
<p>IF you live in . . .</p>	<p>THEN send it to “Internal Revenue Service” at . . .</p>	<p>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, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands</p>
		<p>Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300 USA</p>
<p>Florida, Louisiana, Mississippi, Texas</p>	<p>Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300</p>	<p>Guam: Bona fide residents* Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921</p>
<p>Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming</p>	<p>Internal Revenue Service P.O. Box 510000 San Francisco, CA 94151-5100</p>	<p>U.S. Virgin Islands: Bona fide residents* Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay Suite 225 St. Thomas, VI 00802</p>
<p>Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin</p>	<p>Internal Revenue Service P.O. Box 802502 Cincinnati, OH 45280-2502</p>	

*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.