



"Where to File your Taxes" for Form 940

Mailing Addresses for Forms 940

If you're in ...	Mail return without payment ...	Mail return with payment ...
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 64999-0046	Internal Revenue Service P.O. Box 806531 Cincinnati, OH 45280-6531
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 84201-0046	Internal Revenue Service P.O. Box 932000 Louisville, KY 40293-2000
Puerto Rico, U.S. Virgin Islands	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. 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 P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932000 Louisville, KY 40293-2000

If you're in ...	Mail return without payment ...	Mail return with payment ...
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 P.O. Box 932000 Louisville, KY 40293-2000

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