

Tax Authority Mailing Addresses

Alabama Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Alabama Department of Revenue P.O. Box 154 Montgomery, AL 36132-0001	Alabama Department of Revenue P.O. Box 2401 Montgomery, AL 36140-0001
Nonresident		Alabama Department of Revenue P.O. Box 154 Montgomery, AL 36132-7469	Alabama Department of Revenue P.O. Box 154 Montgomery, AL 36132-7469
Amended Returns		Alabama Department of Revenue P.O. Box 327464 Montgomery, AL 36132-7464	Alabama Department of Revenue P.O. Box 327464 Montgomery, AL 36132-7464
Estimated Tax Payment Voucher		Alabama Department of Revenue P.O. Box 327464 Montgomery, AL 36132-7464	Alabama Department of Revenue P.O. Box 327485 Montgomery, AL 36132-7485

Tax Authority Mailing Addresses

Arizona Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Arizona Department of Revenue P.O. Box 29205 Phoenix, AZ 85038-9205	Arizona Department of Revenue P.O. Box 29204 Phoenix, AZ 85038-9204
Nonresident	X	Arizona Department of Revenue P.O. Box 29205 Phoenix, AZ 85038-9205	Arizona Department of Revenue P.O. Box 29204 Phoenix, AZ 85038-9204
Resident	X	Arizona Department of Revenue P.O. Box 29205 Phoenix, AZ 85038-9205	Arizona Department of Revenue P.O. Box 29204 Phoenix, AZ 85038-9204
Nonresident		Arizona Department of Revenue P.O. Box 52138 Phoenix, AZ 85072-2138	Arizona Department of Revenue P.O. Box 52016 Phoenix, AZ 85072-2016
Amended Returns		Arizona Department of Revenue P.O. Box 52138 Phoenix, 85072-2138	Arizona Department of Revenue P.O. Box 52016 Phoenix, 85072-2016
Estimated Tax Payment Voucher		Arizona Department of Revenue P.O. Box 52138 Phoenix, 85072-2138	Arizona Department of Revenue P.O. Box 52016 Phoenix, 85072-2016
Extension		Arizona Department of Revenue P.O. Box 29085 Phoenix, AZ 85038-9085	Arizona Department of Revenue P.O. Box 29085 Phoenix, AZ 85038-9085

Tax Authority Mailing Addresses

Arkansas Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident (1000F)		Arkansas State Income Tax P.O. Box 100 Little Rock, AR 72203-1000	Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
Nonresident (1000NR)		Arkansas State Income Tax P.O. Box 100 Little Rock, AR 72203-1000	Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
Amended Returns		Arkansas State Income Tax P.O. Box 3628 Little Rock, AR 72203-3628	Arkansas State Income Tax P.O. Box 3628 Little Rock, AR 72203-3628
Estimated Tax Payment Voucher		Arkansas State Income Tax P.O. Box 9941 Little Rock, AR 72203-9941	Arkansas State Income Tax P.O. Box 9941 Little Rock, AR 72203-9941
Extension		Arkansas State Income Tax P.O. Box 3628 Little Rock, AR 72203-3628	Arkansas State Income Tax P.O. Box 9941 Little Rock, AR 72203-9941

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California Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Franchise Tax Board P.O. Box 942840 Sacramento, CA 94240-0009	Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267-0009
Nonresident		Franchise Tax Board P.O. Box 942840 Sacramento, CA 94240-0002	Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267-0001
Amended Returns		Franchise Tax Board P.O. Box 942840 Sacramento, CA 94240-0002	Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267-0001
Estimated Tax Payment Voucher		Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267-0031	Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267-0031

Tax Authority Mailing Addresses

Colorado Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident/Nonresident		Colorado Department of Revenue Denver, CO 80261-0005	Colorado Department of Revenue Denver, CO 80261-0005
Estimated Tax Payment Voucher		Colorado Department of Revenue Denver, CO 80261-0008	Colorado Department of Revenue Denver, CO 80261-0008

Tax Authority Mailing Addresses

Connecticut Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Department of Revenue Services State of Connecticut P.O. Box 5002 Hartford, CT 06102-5002	Department of Revenue Services State of Connecticut P.O. Box 2935 Hartford, CT 06104-2935
Nonresident		Department of Revenue Services State of Connecticut P.O. Box 2988 Hartford, CT 06104-2988	Department of Revenue Services State of Connecticut P.O. Box 2922 Hartford, CT 06104-2922
Estimated Tax Payment Voucher		Department of Revenue Services State of Connecticut P.O. Box 5053 Hartford, CT 06102-5053	Department of Revenue Services State of Connecticut P.O. Box 5053 Hartford, CT 06102-5053
Extension		Department of Revenue Services P.O. Box 2976 Hartford, CT 06104-2976	Department of Revenue Services P.O. Box 2977 Hartford, CT 06104-2977

Tax Authority Mailing Addresses

Delaware Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Delaware Division of Revenue P.O. Box 8710 Wilmington, DE 19899-8710	Delaware Division of Revenue P.O. Box 508 Wilmington, DE 19899-0508
Nonresident		Delaware Division of Revenue P.O. Box 8710 Wilmington, DE 19899-8710	Delaware Division of Revenue P.O. Box 508 Wilmington, DE 19899-0508
Amended Returns		Delaware Division of Revenue P.O. Box 8711 Wilmington, DE 19899-8711	Delaware Division of Revenue P.O. Box 508 Wilmington, DE 19899-0508
Estimated Tax Payment Voucher		Delaware Division of Revenue P.O. Box 830 Wilmington, DE 19899-0830	Delaware Division of Revenue P.O. Box 830 Wilmington, DE 19899-0830
Extension		Delaware Division of Revenue P.O. Box 8710 Wilmington, DE 19899-0508	Delaware Division of Revenue P.O. Box 8710 Wilmington, DE 19899-0508

Tax Authority Mailing Addresses

District of Columbia Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Office of Tax and Revenue P.O. Box 96169 Washington, DC 20090-6169	Office of Tax and Revenue P.O. Box 96169 Washington, DC 20090-6169
Nonresident		Office of Tax and Revenue P.O. Box 96147 Washington, DC 20090-6147	Office of Tax and Revenue P.O. Box 96147 Washington, DC 20090-6147
Form D-30		Office of Tax and Revenue P.O. Box 96165 Washington, DC 20090-6165	Office of Tax and Revenue P.O. Box 96165 Washington, DC 20090-6165
Estimated Tax Payment Voucher		Office of Tax and Revenue P.O. Box 96018 Washington, DC 20090-6018	Office of Tax and Revenue P.O. Box 96018 Washington, DC 20090-6018
Extension		Office of Tax and Revenue P.O. Box 96018 Washington, DC 20090-6018	Office of Tax and Revenue P.O. Box 96018 Washington, DC 20090-6018



Tax Authority Mailing Addresses

Georgia Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident /Nonresident		Georgia Department of Revenue Processing Center P.O. Box 740380 Atlanta, GA 94240-30374-0380	Georgia Department of Revenue Processing Center P.O. Box 740380 Atlanta, GA 94240-30374-0380
Amended Returns		Georgia Department of Revenue Processing Center P.O. Box 740380 Atlanta, GA 94240-30374-0380	Georgia Department of Revenue Processing Center P.O. Box 740380 Atlanta, GA 94240-30374-0380
Estimated Tax Payment Voucher		Georgia Department of Revenue Processing Center P.O. Box 740319 Atlanta, GA 94240-30374-0319	Georgia Department of Revenue Processing Center P.O. Box 740380 Atlanta, GA 94240-30374-0380

Tax Authority Mailing Addresses

Hawaii Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Hawaii Department of Taxation P.O. Box 3559 Honolulu, HI 96811-3559	Hawaii Department of Taxation P.O. Box 1530 Honolulu, HI 96811-1530
Nonresident		Hawaii Department of Taxation P.O. Box 3559 Honolulu, HI 96811-3559	Hawaii Department of Taxation P.O. Box 1530 Honolulu, HI 96811-1530
Amended Returns		Hawaii Department of Taxation P.O. Box 1530 Honolulu, HI 96811-1530	Hawaii Department of Taxation P.O. Box 1530 Honolulu, HI 96811-1530
Estimated Tax Payment Voucher		Hawaii Department of Taxation P.O. Box 1530 Honolulu, HI 96811-1530	Hawaii Department of Taxation P.O. Box 1530 Honolulu, HI 96811-1530

Tax Authority Mailing Addresses

Idaho Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056	Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056
Nonresident		Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056	Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056
Amended Returns		Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056	Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056
Estimated Tax Payment Voucher		Idaho State Tax Commission P.O. Box 83784 Boise, ID 83707-3784	Idaho State Tax Commission P.O. Box 83784 Boise, ID 83707-3784

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Illinois Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Illinois Department of Revenue P.O. Box 1040 Galesburg, IL 61402-1040	Illinois Department of Revenue Springfield, IL 62726-0001
Nonresident		Illinois Department of Revenue P.O. Box 1040 Galesburg, IL 61402-1040	Illinois Department of Revenue Springfield, IL 62726-0001
Amended Returns		Illinois Department of Revenue P.O. Box 19007 Springfield, IL 62794-9007	Illinois Department of Revenue P.O. Box 19007 Springfield, IL 62794-9007
Extension		Illinois Department of Revenue P.O. Box 19005 Springfield, IL 62794-9005	Illinois Department of Revenue P.O. Box 19005 Springfield, IL 62794-9005

Tax Authority Mailing Addresses

Indiana Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Indiana Department of Revenue P.O. Box 40 Indianapolis, IN 46206-0040	Indiana Department of Revenue P.O. Box 7224 Indianapolis, IN 46207-7224
Nonresident		Indiana Department of Revenue P.O. Box 40 Indianapolis, IN 46206-0040	Indiana Department of Revenue P.O. Box 7224 Indianapolis, IN 46207-7224
Amended Returns		Indiana Department of Revenue P.O. Box 40 Indianapolis, IN 46206-0040	Indiana Department of Revenue P.O. Box 40 Indianapolis, IN 46206-0040
Estimated Tax Payment Voucher		Indiana Department of Revenue P.O. Box 7225 Indianapolis, IN 46207-7225	Indiana Department of Revenue P.O. Box 40 Indianapolis, IN 46206-0040
Extensions		Indiana Department of Revenue P.O. Box 6117 Indianapolis, IN 46206-6117	Indiana Department of Revenue P.O. Box 6117 Indianapolis, IN 46206-6117

Tax Authority Mailing Addresses

Iowa Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Iowa Income Tax - Refund Processing Hoover State Office Building Des Moines, IA 50306- 9187	Iowa Income Tax - Document Processing P.O. Box 9187 Des Moines, IA 50306-9187
Nonresident		Iowa Income Tax - Refund Processing Hoover State Office Building Des Moines, IA 50306- 9187	Iowa Income Tax - Document Processing P.O. Box 9187 Des Moines, IA 50306-9187
Estimated Tax Payment Voucher		Estimate Processing Iowa Department of Revenue and Finance P.O. Box 10466 Des Moines, IA 50306-0466	Estimate Processing Iowa Department of Revenue and Finance P.O. Box 10466 Des Moines, IA 50306- 0466

Tax Authority Mailing Addresses

Kansas Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Individual Income Tax Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588	Individual Income Tax Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588
Nonresident		Individual Income Tax Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588	Individual Income Tax Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588
Amended Returns		Individual Income Tax Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588	Individual Income Tax Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588
Estimated Tax Payment Voucher		Individual Estimated Income Tax Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588	Individual Estimated Income Tax Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588
Homestead		Homestead Claim Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588	Homestead Claim Kansas Department of Revenue 915 SW Harrison St Topeka, KS 66612-1588

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Kentucky Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Kentucky Department of Revenue Frankfort, KY 40618-0006	Kentucky Department of Revenue Frankfort, KY 40618-0006
Nonresident		Kentucky Department of Revenue Frankfort, KY 40618-0006	Kentucky Department of Revenue Frankfort, KY 40618-0008
Amended Returns		Kentucky Department of Revenue Frankfort, KY 40618-0006	Kentucky Department of Revenue Frankfort, KY 40618-0006
Estimated Tax Payment Voucher		Kentucky Department of Revenue Frankfort, KY 40619-0007	Kentucky Department of Revenue Frankfort, KY 40618-0006



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Louisiana Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Louisiana Department of Revenue P.O. Box 3440 Baton Rouge, LA 70821-3440	Louisiana Department of Revenue P.O. Box 3550 Baton Rouge, LA 70821-3550
Nonresident		Louisiana Department of Revenue P.O. Box 3440 Baton Rouge, LA 70821-3440	Louisiana Department of Revenue P.O. Box 3550 Baton Rouge, LA 70821-3550
Amended Returns		Louisiana Department of Revenue P.O. Box 3440 Baton Rouge, LA 70821-3440	Louisiana Department of Revenue P.O. Box 3440 Baton Rouge, LA 70821-3440
Estimated Tax Payment Voucher		Louisiana Department of Revenue P.O. Box 91007 Baton Rouge, LA 70821-9007	Louisiana Department of Revenue P.O. Box 91007 Baton Rouge, LA 70821-9007

Tax Authority Mailing Addresses

Maine Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Maine Revenue Services P.O. Box 1066 Augusta, ME 04332-1066	Maine Revenue Services P.O. Box 1067 Augusta, ME 04332- 1067
Nonresident		Maine Revenue Services P.O. Box 1066 Augusta, ME 04332-1066	Maine Revenue Services P.O. Box 1067 Augusta, ME 04332- 1067
Amended Returns		Maine Revenue Services P.O. Box 1066 Augusta, ME 04332-1066	Maine Revenue Services P.O. Box 1067 Augusta, ME 04332- 1067
Estimated Tax Payment Voucher		Maine Revenue Services P.O. Box 9101 Augusta, ME 04332-9101	Maine Revenue Services P.O. Box 9101 Augusta, ME 04332- 9101

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Maryland Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001	Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001
Nonresident		Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001	Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001
Amended Returns		Comptroller of Maryland Revenue Administration Division Amended Return Unit 110 Carroll Street Annapolis, MD 21411-0001	Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001
Estimated Tax Payment Voucher		Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001	Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001

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Massachusetts Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident	x	Mass Department of Revenue P.O. Box 7002 Boston, MA 02204-7002	Mass Department of Revenue P.O. Box 7002 Boston, MA 02204- 7002
Nonresident	x	Mass Department of Revenue P.O. Box 7002 Boston, MA 02204-7002	Mass Department of Revenue P.O. Box 7002 Boston, MA 02204- 7002
Resident		Mass Department of Revenue P.O. Box 7003 Boston, MA 02204-7003	Mass Department of Revenue P.O. Box 7003 Boston, MA 02204- 7003
Nonresident		Mass Department of Revenue P.O. Box 7002 Boston, MA 02204-7002	Mass Department of Revenue P.O. Box 7002 Boston, MA 02204- 7002
Amended Returns		Mass Department of Revenue Customer Service Bureau P.O. Box 7031 Boston, MA 02204	Mass Department of Revenue Customer Service Bureau P.O. Box 7031 Boston, MA 02204
Estimated Tax Payment Voucher		Mass Department of Revenue Customer Service Bureau P.O. Box 7031 Boston, MA 02204	Mass Department of Revenue P.O. Box 70007 Boston, MA 02204

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Michigan Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Michigan Department of Treasury Lansing, MI 48956	Michigan Department of Treasury Lansing, MI 48929
Nonresident		Michigan Department of Treasury Lansing, MI 48956	Michigan Department of Treasury Lansing, MI 48929
Amended Returns		Michigan Department of Treasury Lansing, MI 48956	Michigan Department of Treasury Lansing, MI 48929
MI-1040CR-7		Michigan Department of Treasury Lansing, MI 48956	Michigan Department of Treasury Lansing, MI 48956

Tax Authority Mailing Addresses

Minnesota Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Minnesota Revenue P.O. Box 64054 St Paul, MN 55164-0054	Minnesota Revenue P.O. Box 64054 St Paul, MN 55164-0054
Nonresident		Minnesota Revenue P.O. Box 64054 St Paul, MN 55164-0054	Minnesota Revenue P.O. Box 64054 St Paul, MN 55164-0054
Amended Returns		Minnesota Amended Individual Income Tax Mail Station 1060 St Paul, MN 55145- 00541060	Minnesota Amended Individual Income Tax Mail Station 1060 St Paul, MN 55145-00541060
Estimate		Minnesota Revenue P.O. Box 64037 St Paul, MN 55164-0037	Minnesota Revenue P.O. Box 64037 St Paul, MN 55164-0037

Tax Authority Mailing Addresses

Mississippi Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Department of Revenue P.O. Box 23058 Jackson, MS 39225-3058	Department of Revenue P.O. Box 23050 Jackson, MS 39225-3050
Nonresident		Department of Revenue P.O. Box 23058 Jackson, MS 39225-3058	Department of Revenue P.O. Box 23058 Jackson, MS 39225-3058

Tax Authority Mailing Addresses

Missouri Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Department of Revenue P.O. Box 500 Jefferson City, MO 65106-0500	Department of Revenue P.O. Box 329 Jefferson City, MO 65107-0329
Nonresident		Department of Revenue P.O. Box 500 Jefferson City, MO 65106-0500	Department of Revenue P.O. Box 329 Jefferson City, MO 65107-0329
Resident	X	Department of Revenue P.O. Box 3222 Jefferson City, MO 65105-3222	Department of Revenue P.O. Box 3370 Jefferson City, MO 65105-3370
Nonresident	X	Department of Revenue P.O. Box 3222 Jefferson City, MO 65105-3222	Department of Revenue P.O. Box 3370 Jefferson City, MO 65105-3370
Resident/Property Tax Credit	X	Department of Revenue P.O. Box 3385 Jefferson City, MO 65105-3385	Department of Revenue P.O. Box 3395 Jefferson City, MO 65105-3395
Nonresident/Property Tax Credit	X	Department of Revenue P.O. Box 3385 Jefferson City, MO 65105-3385	Department of Revenue P.O. Box 3395 Jefferson City, MO 65105-3395
Extension		Taxation Division P.O. Box 3400 Jefferson City, MO 65105-3400	Taxation Division P.O. Box 3400 Jefferson City, MO 65105-3400
Estimate		Department of Revenue P.O. Box 500 Jefferson City, MO 65106-0500	Department of Revenue P.O. Box 555 Jefferson City, MO 65106-0555



Tax Authority Mailing Addresses

Montana Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Department of Revenue P.O. Box 6577 Helena, MT 59604-6577	Department of Revenue P.O. Box 6308 Helena, MT 59604- 6308
Nonresident		Department of Revenue P.O. Box 6577 Helena, MT 59604-6577	Department of Revenue P.O. Box 6308 Helena, MT 59604- 6308
Extension		MT Department of Revenue P.O. Box 6308 Helena, MT 59604-6308	Department of Revenue P.O. Box 6308 Helena, MT 59604- 6308
Estimate		Department of Revenue P.O. Box 6308 Helena, MT 59604-6308	Department of Revenue P.O. Box 6308 Helena, MT 59604- 6308
Amended		Department of Revenue P.O. Box 6577 Helena, MT 59604-6577	Department of Revenue P.O. Box 6308 Helena, MT 59604- 6308

Tax Authority Mailing Addresses

Nebraska Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Department of Revenue P.O. Box 98912 Lincoln, NE 68509-8912	Department of Revenue P.O. Box 98934 Lincoln, NE 68509- 8934
Nonresident		Department of Revenue P.O. Box 98912 Lincoln, NE 68509-8912	Department of Revenue P.O. Box 98934 Lincoln, NE 68509- 8934
Extension		Department of Revenue P.O. Box 94818 Lincoln, NE 68509-4818	Department of Revenue P.O. Box 94818 Lincoln, NE 68509- 4818
Estimate		Department of Revenue P.O. Box 98911 Lincoln, NE 68509-8911	Department of Revenue P.O. Box 98911 Lincoln, NE 68509- 8911
Amended		Department of Revenue P.O. Box 98911 Lincoln, NE 68509-8911	Department of Revenue P.O. Box 98911 Lincoln, NE 68509- 8911

Tax Authority Mailing Addresses

New Hampshire Forms			
	2D Forms	Not Making A Payment	Making a Payment
BT-EXT		NH DRA P.O. Box 1201 Concord, NH 03302-1201	NH DRA P.O. Box 1201 Concord, NH 03302- 1201
NH-1040-ES		NH DRA P.O. Box 1265 Concord, NH 03302-1265	NH DRA P.O. Box 1265 Concord, NH 03302-1265
BT-Summary,BET-PROP,BET-80, NH 1040, DP-80, DP-132, DP--160, DP- 2210		NH DRA P.O. Box 637 Concord, NH 03302-0637	NH DRA P.O. Box 637 Concord, NH 03302-0637
DP-10-2D and DP-2210		NH DRA P.O. Box 2072 Concord, NH 03302-2702	NH DRA P.O. Box 1201 Concord, NH 03302-1201
DP-10 ES		NH DRA P.O. Box 1265 Concord, NH 03302-1201	NH DRA P.O. Box 1265 Concord, NH 03302-1201

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New Jersey Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 555 Trenton, NJ 08647-0555	State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 643 Trenton, NJ 08647-0643
Nonresident		State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 555 Trenton, NJ 08647-0555	State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 643 Trenton, NJ 08647-0643
Extension		State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 555 Trenton, NJ 08647-0555	State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 555 Trenton, NJ 08647-0555
Estimate		State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 222 Trenton, NJ 08647-0222	State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 222 Trenton, NJ 08647-0222
PTR-1 Property Tax		State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 635 Trenton, NJ 08647-0635	State of New Jersey Division of Taxation Revenue Processing Center P.O. Box 635 Trenton, NJ 08647-0635

Tax Authority Mailing Addresses

New Mexico Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Taxation and Revenue Department P.O. Box 25122 Santa Fe, NM 87504-5122	Taxation and Revenue Department P.O. Box 8390 Santa Fe, NM 87504-8390
Nonresident		Taxation and Revenue Department P.O. Box 8390 Santa Fe, NM 87504-5122	Taxation and Revenue Department P.O. Box 8390 Santa Fe, NM 87504- 8390
Extension		Taxation and Revenue Department P.O. Box 630 Santa Fe, NM 87504-0630	Taxation and Revenue Department P.O. Box 630 Santa Fe, NM 87504- 0630
Estimate		Taxation and Revenue Department P.O. Box 8390 Santa Fe, NM 87504-8390	Taxation and Revenue Department P.O. Box 8390 Santa Fe, NM 87504- 8390

Tax Authority Mailing Addresses

New York Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		State Processing Center P.O. Box 61000 Albany, NY 12261-0001	State Processing Center P.O. Box 15555 Albany, NY 12212-555
Nonresident		State Processing Center P.O. Box 61000 Albany, NY 12261-0001	State Processing Center P.O. Box 15555 Albany, NY 12212-555
Extension		State Processing Center P.O. Box 61000 Albany, NY 12261-0001	State Processing Center P.O. Box 61000 Albany, NY 12261-0001
Estimate		NYS Estimated Processing Center P.O. Box 4122 Albany, NY 13902-4125	NYS Estimated Processing Center P.O. Box 4122 Albany, NY 13902-4125

Tax Authority Mailing Addresses

North Carolina Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		NC Department of Revenue P.O. Box R Raleigh, NC 27634-0001	NC Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0640
Nonresident		NC Department of Revenue P.O. Box R Raleigh, NC 27634-0001	NC Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0640
Extension		NC Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0640	NC Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0640
Estimate		NC Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0640	NC Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0640

Tax Authority Mailing Addresses

North Dakota Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Office of State Commissioner P.O. Box 5621 Bismarck, ND 58506-5621	Office of State Commissioner P.O. Box 5621 Bismarck, ND 58506-5621
Nonresident		Office of State Commissioner P.O. Box 5621 Bismarck, ND 58506-5621	Office of State Commissioner P.O. Box 5621 Bismarck, ND 58506-5621
Resident	X	Office of State Commissioner P.O. Box 5621 Bismarck, ND 58506-5621	Office of State Commissioner P.O. Box 5621 Bismarck, ND 58506-5621
Nonresident	X	Office of State Commissioner P.O. Box 5621 Bismarck, ND 58506-5621	Office of State Commissioner P.O. Box 5621 Bismarck, ND 58506-5621
Extension		Office of State Commissioner 600 E Blvd Ave, Dept 127 Bismarck, ND 58505-0599	Office of State Commissioner P.O. Box 5622 Bismarck, ND 58506-5622
Estimate		Office of State Commissioner P.O. Box 5622 Bismarck, ND 58506-5622	Office of State Commissioner P.O. Box 5622 Bismarck, ND 58506-5622



Tax Authority Mailing Addresses

Ohio Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43218-2679	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43218-2057
Nonresident		Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131
SD-100	X	Ohio Department of Taxation P.O. Box 182197 Columbus, OH 43218-2197	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-22389
SD-100 ES	X	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-22389	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-22389
Amended		Ohio Department of Taxation P.O. Box 1460 Columbus, OH 43216-1460	Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43218-2057
Estimate		Ohio Department of Taxation P.O. Box 1460 Columbus, OH 43216-1460	Ohio Department of Taxation P.O. Box 1460 Columbus, OH 43216-1460

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Oklahoma Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Oklahoma Tax Commission Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800	Oklahoma Tax Commission Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800
Nonresident		Oklahoma Tax Commission Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800	Oklahoma Tax Commission Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800
Extension		Oklahoma Tax Commission Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800	Oklahoma Tax Commission Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800
Estimate		Oklahoma Tax Commission Income Tax P.O. Box 269027 Oklahoma City, OK 73126-9027	Oklahoma Tax Commission Income Tax P.O. Box 269027 Oklahoma City, OK 73126-9027
Amended		Oklahoma Tax Commission Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800	Oklahoma Tax Commission Income Tax P.O. Box 26800 Oklahoma City, OK 73126-0800

Tax Authority Mailing Addresses

Oregon Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Refund P.O. Box 14700 Salem, OR 97309-0930	Oregon Department of Revenue P.O. Box 14555 Salem, OR 97309-0940
Nonresident		Refund P.O. Box 14700 Salem, OR 97309-0930	Oregon Department of Revenue P.O. Box 14555 Salem, OR 97309-0940
Resident	X	Refund P.O. Box 14710 Salem, OR 97309-0460	Oregon Department of Revenue P.O. Box 14720 Salem, OR 97309-0463
Nonresident	X	Refund P.O. Box 14710 Salem, OR 97309-0460	Oregon Department of Revenue P.O. Box 14720 Salem, OR 97309-0463
Estimate		Oregon Department of Revenue P.O. Box 14950 Salem, OR 97309-0950	Oregon Department of Revenue P.O. Box 14950 Salem, OR 97309-0950
Amended		Refund P.O. Box 14710 Salem, OR 97309-0460	Oregon Department of Revenue P.O. Box 14720 Salem, OR 97309-0463

Tax Authority Mailing Addresses

Pennsylvania Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		PA Department of Revenue 3 Revenue Place Harrisburg, PA 17129-0003	PA Department of Revenue 1 Revenue Place Harrisburg, PA 17129-0001
Nonresident		PA Department of Revenue 3 Revenue Place Harrisburg, PA 17129-0003	PA Department of Revenue 1 Revenue Place Harrisburg, PA 17129-0001
Estimate		PA Department of Revenue Bureau of Individual Taxes Department 280504 Harrisburg, PA 17128-0504	PA Department of Revenue Bureau of Individual Taxes Department 280504 Harrisburg, PA 17128-0504
Amended		PA Department of Revenue 3 Revenue Place Harrisburg, PA 17129-0003	PA Department of Revenue 1 Revenue Place Harrisburg, PA 17129-0001

Tax Authority Mailing Addresses

Rhode Island Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		State of Rhode Island Division of Taxation One Capital Hill Providence, RI 02908-5806	State of Rhode Island Dept #87 P.O. Box 9703 Providence, RI 02940-9703
Nonresident		State of Rhode Island Division of Taxation One Capital Hill Providence, RI 02908-5806	State of Rhode Island Dept #87 P.O. Box 9703 Providence, RI 02940-9703
Estimate		State of Rhode Island Division of Taxation One Capital Hill Providence, RI 02908-5806	State of Rhode Island Division of Taxation One Capital Hill Providence, RI 02908-5806
Amended		State of Rhode Island Division of Taxation One Capital Hill Providence, RI 02908-5806	State of Rhode Island Dept #87 P.O. Box 9703 Providence, RI 02940-9703
Extension		RI Division of Taxation Dept #83 P.O. Box 9703 Providence, RI 02940-9703	State of Rhode Island Dept #87 P.O. Box 9703 Providence, RI 02940-9703

Tax Authority Mailing Addresses

South Carolina Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		SC1040 Processing Center P.O. Box 101100 Columbia, SC 292-0100	SC Department of Revenue P.O. Box 101105 Columbia, SC 292-0105
Nonresident		SC1040 Processing Center P.O. Box 101100 Columbia, SC 292-0100	SC Department of Revenue P.O. Box 101105 Columbia, SC 292-0105

Tax Authority Mailing Addresses

Tennessee Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick St Nashville, TN 37242	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick St Nashville, TN 37242
Nonresident		Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick St Nashville, TN 37242	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick St Nashville, TN 37242

Tax Authority Mailing Addresses

Texas Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Texas Comptroller of Public Accounts P.O.Box 149348 Austin, TX 78714-9348	Texas Comptroller of Public Accounts P.O.Box 149348 Austin, TX 78714-9348
Nonresident		Texas Comptroller of Public Accounts P.O.Box 149348 Austin, TX 78714-9348	Texas Comptroller of Public Accounts P.O.Box 149348 Austin, TX 78714-9348



Tax Authority Mailing Addresses

Utah Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0260	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0266
Nonresident		Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0260	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0266

Tax Authority Mailing Addresses

Vermont Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		VT Department of Taxes P.O. Box 1881 Montpelier, VT05601-1881	VT Department of Taxes P.O. Box 1779 Montpelier, VT 05601-1779
Nonresident		VT Department of Taxes P.O. Box 1881 Montpelier, VT05601-1881	VT Department of Taxes P.O. Box 1779 Montpelier, VT 05601-1779
Estimate		VT Department of Taxes P.O. Box 1779 Montpelier, VT05601-1779	VT Department of Taxes P.O. Box 1779 Montpelier, VT 05601-1779
Amended		VT Department of Taxes P.O. Box 1779 Montpelier, VT05601-1779	VT Department of Taxes P.O. Box 1779 Montpelier, VT 05601-1779
Extension		VT Department of Taxes P.O. Box 1779 Montpelier, VT05601-1779	VT Department of Taxes P.O. Box 1779 Montpelier, VT 05601-1779

Tax Authority Mailing Addresses

Virginia Forms

Virginia returns 760, 760PY or 763 mailing addresses for Refund or Balance due are based on the Locality code. Please refer to the instruction manual for the applicable return (760, 760PY or 763). The last part of the instruction have a list of all localities and their respective mailing addresses and for some, it also specify where to mail it if Ref. or Bal Due. Please refer to the following link (Pages 51 & 52) for a list addresses:

<http://www.tax.virginia.gov/sites/tax.virginia.gov/files/instructions/income-tax/2014/7602014instructions.pdf>

Virginia 760ES mailing addresses are also based on Locality. Please refer to the following link (Pages 7 & 8) for a list of addresses:

<http://www.tax.virginia.gov/sites/tax.virginia.gov/files/taxforms/income-tax/2015/760es2015.pdf>

Tax Authority Mailing Addresses

West Virginia Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		West Virginia State Tax Department P.O. Box 1071 Charleston, WV 25324-1071	West Virginia State Tax Department P.O. Box 3694 Charleston, WV 25336-3694
Nonresident		West Virginia State Tax Department P.O. Box 1071 Charleston, WV 25324-1071	West Virginia State Tax Department P.O. Box 3694 Charleston, WV 25336-3694
Estimate		West Virginia State Tax Department Tax Account Administration Division P.O. Box 342 Charleston, WV 25322-0342	West Virginia State Tax Department Tax Account Administration Division P.O. Box 342 Charleston, WV 25322-0342
Amended		West Virginia State Tax Department P.O. Box 1071 Charleston, WV 25324-1071	West Virginia State Tax Department P.O. Box 1071 Charleston, WV 25324-1071
Extension		West Virginia State Tax Department Tax Account Administration Division P.O. Box 2585 Charleston, WV 25329-2585	West Virginia State Tax Department Tax Account Administration Division P.O. Box 2585 Charleston, WV 25329-2585

Tax Authority Mailing Addresses

Wisconsin Forms			
	2D Forms	Not Making A Payment	Making a Payment
Resident		Wisconsin Department of Revenue P.O. Box 59 Madison, WI 53785-0001	Wisconsin Department of Revenue P.O. Box 268 Madison, WI 53790-0001
Nonresident		Wisconsin Department of Revenue P.O. Box 59 Madison, WI 53785-0001	Wisconsin Department of Revenue P.O. Box 268 Madison, WI 53790-0001
Estimate		Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967
Amended		Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967
Extension		Wisconsin Department of Revenue P.O. Box 268 Madison, WI 53790-0001	Wisconsin Department of Revenue P.O. Box 268 Madison, WI 53790-0001

Tax Authority Mailing Addresses

1040 Form		
State you live in	Not Making A Payment	Not Making A Payment
Alabama, Kentucky, Missouri, Georgia, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0002	Internal Revenue Service, P. O. Box 931000, Louisville, KY 40293-1000
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, 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
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0002	Internal Revenue Service, P.O. Box 37008, Hartford, CT 06176-7008
A foreign country, America Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

Tax Authority Mailing Addresses

1040A Form		
State you live in	Not Making A Payment	Not Making A Payment
Alabama, Kentucky, Missouri, Georgia, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
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, 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
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, America Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

Tax Authority Mailing Addresses

1040A Form		
State you live in	Not Making A Payment	Not Making A Payment
Alaska, Arizona, California, Colorado, Hawaii, Nevada, Oregon, Washington, Wyoming	Department of the Treasury, Internal Revenue Service, Fresno, CA 93888-0045	Department of the Treasury, Internal Revenue Service, Fresno, CA 93888-0045
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
Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin, Wyoming	Department of the Treasury, Internal Revenue Service, Fresno, CA 93888-0045	Internal Revenue Service, P.O Box 802503, Cincinnati, OH 45280-2503
Kentucky, Missouri, New Jersey, Tennessee, Virginia, West Virginia	Department of the Treasury, Internal Revenue Service, Kansas City, Mo 64999-0045	Internal Revenue Service, P.O Box 93100, Louisville, KY 40293-1300
Alabama, Georgia, North Carolina, South Carolina, Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont	Department of the Treasury, Internal Revenue Service, Kansas City MO, 64999-0045	Internal Revenue Service, P.O Box 93100, Louisville, KY 40293-1300
A foreign country, America Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303



Tax Authority Mailing Addresses

1040ES Form		
State you live in	Not Making A Payment	Not Making A Payment
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Internal Revenue Service P.O. Box 931100 Louisville, KY 40293-1100	
Florida, Louisiana, Mississippi, Texas	Internal Revenue Service P.O.Box 1300 Charlotte, NC 28201-1300	
Alaska, Arizona, California, Colorado, Hawaii, Idaho, New Mexico, Nevada, Oregon, Utah, Washington, Wyoming	Internal Revenue Service P.O.Box 510000 San Francisco 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	
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Internal Revenue Service P.O.Box 37007Hartford, CT 06176-7009	
A foreign country, America Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	Internal Revenue Service P.O. Box 1300, Charlotte, NC 28201-1300	

Tax Authority Mailing Addresses

1040EZ Form		
State you live in	Not Making A Payment	Not Making A Payment
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service, Kansas City, MO 64999-0014	Internal Revenue Service, P.O. Box 1000, Louisville KY 40293-1000
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
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service, Kansas City, MO 64999-0014	Internal Revenue Service, P.O. Box 37008, Hartford, CT 7008
A foreign country, America Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	Internal Revenue Service P.O. Box 1300, Charlotte, NC 28201-1300	

Tax Authority Mailing Addresses

1040V Form		
State you live in	Not Making A Payment	Not Making A Payment
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Internal Revenue Service, P.O. Box 1000, Louisville KY 40293-1000	
Florida, Louisiana, Mississippi, Texas	Internal Revenue Service, P.O. Box 1214, Charlotte, NC 28201-1214	
Alaska, Arizona, California, Colorado, Hawaii, Idaho, New Mexico, Nevada, Oregon, Utah, Washington, Wyoming	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	Internal Revenue Service, P.O. Box 802501, Cincinnati, OH 45280-2501	
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Internal Revenue Service, P.O. Box 37008, Hartford, CT 7008	
A foreign country, America Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	Internal Revenue Service P.O. Box 1300, Charlotte, NC 28201-1300	