16 Where to File

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Where to File Business Returns

For business return filing addresses, see *2025 Where to File Business Returns,* page 24-1.

Private Delivery Service (PDS) Street Addresses

Note: The first line of each address should be:
Applicable City – Internal Revenue Submission Processing Center

Austin..... 3651 S IH35, Austin, TX 78741
Kansas City..... 333 W Pershing Road, Kansas City, MO 64108
Odgen..... 1973 Rulon White Blvd, Ogden, UT 84201

Private Delivery Services (PDS)

Taxpayers or tax professionals can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.		**FedEx**	First Overnight, Priority Overnight, Standard Overnight, 2 Day, International Next Flight Out, International Priority, International First, International Economy
DHL Express	Express 9:00, Express 10:30, Express 12:00, Express Worldwide, Express Envelope, Import Express 10:30, Import Express 12:00, Import Express Worldwide	**UPS**	Next Day Air Early A.M., Next Day Air, Next Day Air Saver, 2nd Day Air, 2nd Day Air A.M., Worldwide Express Plus, Worldwide Express

2025 Where to File Forms 1040, 4868, and 1040-ES (For electronic filing options, see *Electronic Filing,* page 15-13.)

Payment enclosed. First line of each address with payment enclosed: Internal Revenue Service.
No payment enclosed. First two lines of each address with no payment enclosed: Department of the Treasury, Internal Revenue Service.

State of residence	1040, no payment enclosed	1040, payment enclosed	4868, no payment enclosed	4868, payment enclosed	1040-ES (2025), payment enclosed
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Austin, TX 73301-0002	P.O. Box 1214 Charlotte, NC 28201-1214	Austin, TX 73301-0045	P.O. Box 1302 Charlotte, NC 28201-1302	P.O. Box 1300 Charlotte, NC 28201-1300
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201-0002	P.O. Box 931000 Louisville, KY 40293-1000	Ogden, UT 84201-0045	P.O. Box 931300 Louisville, KY 40293-1300	P.O. Box 1300 Charlotte, NC 28201-1300
Arizona, New Mexico	Austin, TX 73301-0002	P.O. Box 931000 Louisville, KY 40293-1000	Austin, TX 73301-0045	P.O. Box 931300 Louisville, KY 40293-1300	P.O. Box 1300 Charlotte, NC 28201-1300
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Kansas City, MO 64999-0002	P.O. Box 931000 Louisville, KY 40293-1000	Kansas City, MO 64999-0045	P.O. Box 931300 Louisville, KY 40293-1300	P.O. Box 931100 Louisville, KY 40293-1100
Arkansas, Oklahoma	Austin, TX 73301-0002	P.O. Box 931000 Louisville, KY 40293-1000	Austin, TX 73301-0045	P.O. Box 931300 Louisville, KY 40293-1300	P.O. Box 931100 Louisville, KY 40293-1100
Pennsylvania	Kansas City, MO 64999-0002	P.O. Box 802501 Cincinnati, OH 45280-2501	Kansas City, MO 64999-0045	P.O. Box 931300 Louisville, KY 40293-1300	P.O. Box 1300 Charlotte, NC 28201-1300
Any of the following applies: • Resident of a foreign country, American Samoa, or Puerto Rico • Income excluded under IRC §933. • An APO or FPO address is used. • Form 2555, *Foreign Earned Income,* or Form 4563, *Exclusion of Income for Bona Fide Residents of American Samoa,* is filed. • Taxpayer is a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands.	Austin, TX 73301-0215	P.O. Box 1303 Charlotte, NC 28201-1303	Austin, TX 73301-0215 ***Exception:*** Foreign estate and trust 1040-NR, mail to: Kansas City, MO 64999-0045	P.O. Box 1303 Charlotte, NC 28201-1303	P.O. Box 1303 Charlotte, NC 28201-1303

Note: Bona fide residents and/or citizens of a U.S. territory (American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands) may have different mailing addresses and requirements than listed above. See IRS Pub. 570, *Tax Guide for Individuals with Income From U.S. Territories.*