

# 24 Business Where to File

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**2025 Where to File Business Returns**  
**Income Tax Forms 1065 (Tab 20), 1120 (Tab 18), 1120-S (Tab 19),**  
**or Extension Form 7004 . . . . . 24-1**

### Where to File Individual Returns

For individual return filing addresses, see *2025 Where to File Forms 1040, 4868, and 1040-ES*, page 16-1.

### Private Delivery Services (PDS)

Private delivery services cannot deliver to P.O. boxes. For a list of approved private delivery services and delivery addresses, see *Private Delivery Services (PDS)*, page 16-1, and *Private Delivery Service (PDS) Street Addresses*, page 16-1.

## 2025 Where to File Business Returns

### Income Tax Forms 1065 (Tab 20), 1120 (Tab 18), 1120-S (Tab 19), or Extension Form 7004

All returns should be addressed to: Department of the Treasury, Internal Revenue Service Center. In general, businesses that file 10 or more returns of any type must file electronically. For electronic filing options, see *Electronic Filing*, page 15-13.

<b>Taxpayer's principal business is located in:</b>	<b>Use this address:</b>
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	If total assets are less than \$10 million and Schedule M-3 is not filed, send to: Kansas City, MO 64999 <sup>1,2</sup>
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	If total assets are \$10 million or more, or less than \$10 million and Schedule M-3 is filed, send to: Ogden, UT 84201 <sup>1,3</sup>
A foreign country or U.S. territory.	Ogden, UT 84201 <sup>1,3</sup>
	P.O. Box 409101, Ogden, UT 84409

Four digit zip code extensions: <sup>1</sup> Form 1065 = 0011, Form 1120 = 0012, Form 1120-S = 0013; <sup>2</sup> Form 7004 = 0019; <sup>3</sup> Form 7004 = 0045

### Payroll Tax Forms 940, 941, 943, 944, or 945 (Tab 23)

**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 Center.

**For electronic filing options, go to [www.irs.gov/businesses/e-file-employment-tax-forms](http://www.irs.gov/businesses/e-file-employment-tax-forms).**

<b>Taxpayer is located in:</b>	<b>Form</b>	<b>Return without payment:</b>	<b>Return with a payment:</b>
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	940	Kansas City, MO 64999-0005	P.O. Box 932000, Louisville, KY 40293-2000
	941	Kansas City, MO 64999-0005	P.O. Box 932100, Louisville, KY 40293-2100
	943	Kansas City, MO 64999-0008	P.O. Box 932200, Louisville, KY 40293-2200
	944	Kansas City, MO 64999-0044	P.O. Box 932100, Louisville, KY 40293-2100
	945	Kansas City, MO 64999-0042	P.O. Box 932300, Louisville, KY 40293-2300
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	940	Ogden, UT 84201-0005	P.O. Box 932000, Louisville, KY 40293-2000
	941	Ogden, UT 84201-0005	P.O. Box 932100, Louisville, KY 40293-2100
	943	Ogden, UT 84201-0008	P.O. Box 932200, Louisville, KY 40293-2200
	944	Ogden, UT 84201-0044	P.O. Box 932100, Louisville, KY 40293-2100
	945	Ogden, UT 84201-0042	P.O. Box 932300, Louisville, KY 40293-2300
Puerto Rico, U.S. Virgin Islands	940	Ogden, UT 84201-0046	P.O. Box 932000, Louisville, KY 40293-2000
No legal residence or principal place of business in any state.	940	P.O. Box 409101, Ogden, UT 84409	P.O. Box 932000, Louisville, KY 40293-2000
	941		P.O. Box 932100, Louisville, KY 40293-2100
	943		P.O. Box 932200, Louisville, KY 40293-2200
	944		P.O. Box 932200, Louisville, KY 40293-2200
	945		P.O. Box 932300, Louisville, KY 40293-2300
<b>Exception:</b> Tax-exempt organizations, federal, state, and local governments, and Indian tribal governments, regardless of location.	940	Ogden, UT 84201-0046	P.O. Box 932000, Louisville, KY 40293-2000
	941	Ogden, UT 84201-0005	P.O. Box 932100, Louisville, KY 40293-2100
	943	Ogden, UT 84201-0008	P.O. Box 932200, Louisville, KY 40293-2200
	944	Ogden, UT 84201-0044	P.O. Box 932100, Louisville, KY 40293-2100
	945	Ogden, UT 84201-0042	P.O. Box 932300, Louisville, KY 40293-2300

### Tax-Exempt Organization Forms 990, 990-EZ, or 990-T (Tab 32)

All tax-exempt organizations are required to electronically file information returns and related forms. See *Electronic Filing*, page 15-13.