

Where to File: Business Returns Filing Addresses—2023 Returns

See *Where to File 2023 Form 1040* in Tab 3 of the *1040* or *Premium Quickfinder® Handbook* for filing addresses for individuals.

Forms 706 and 709

All filers send to: Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999

Forms 990, 990-EZ, 990-PF, and 990-T

Paper filing is no longer permitted. See *Electronic filing* on Page E-2 of the *Small Business Quickfinder® Handbook*.

Forms 1041 and 7004 to Extend Form 1041

For all estates and trusts, including charitable and split-interest trusts (other than charitable remainder trusts).

For filers in:	1041 Without Payment	1041 With Payment	7004
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Kansas City, MO 64999-0048	Kansas City, MO 64999-0148	Kansas City, MO 64999-0019
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	Ogden, UT 84201-0048	Ogden, UT 84201-0148	Ogden, UT 84201-0045
A foreign country or U.S. possession	P.O. Box 409101, Ogden, UT 84409	P.O. Box 409101, Ogden, UT 84409	P.O. Box 409101, Ogden, UT 84409

Note: Filers located in any of the 50 states or the District of Columbia address to: Department of the Treasury, Internal Revenue Service.

Filers located in a foreign country or U.S. possession address to: Internal Revenue Service.

Forms 1065,¹ 1120,¹ 1120-S,¹ and 7004 to Extend These Forms

Businesses with total assets of \$10 million or more at tax year-end that are located in:

CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Ogden, UT 84201 ²
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Businesses with less than \$10 million in total assets at tax year-end that are located in:

CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Kansas City, MO 64999 ³
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Businesses with total assets of any amount that are located in:

AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	Ogden, UT 84201 ²
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Principal business, office, or agency located in a foreign country or U.S. possession ⁴	P.O. Box 409101, Ogden, UT 84409
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¹ If filing Schedule M-3 with return, send to Ogden, UT 84201.²

² Four-digit zip code extensions: Form 1065 -0011; Form 1120 -0012; Form 1120-S -0013; Form 7004 -0045.

³ Four-digit zip code extensions: Form 1065 -0011; Form 1120 -0012; Form 1120-S -0013; Form 7004 -0019.

⁴ Or if filing Form 1120 and the corporation is claiming the possessions corporation tax credit under Sections 30A and 9936.

Note: Filers located in any of the 50 states or the District of Columbia address to: Department of the Treasury, Internal Revenue Service.

Filers located in a foreign country or U.S. possession address to: Internal Revenue Service.

Form 940

For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0046	Internal Revenue Service P.O. Box 806531 Cincinnati, OH 45280-6531
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	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
<i>Exception:</i> Exempt organizations and government entities regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046	Internal Revenue Service P.O. Box 932000 Louisville, KY 40293-2000
All other filers	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932000 Louisville, KY 40293-2000

Form 941

For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0005	Internal Revenue Service P.O. Box 806532 Cincinnati, OH 45280-6532
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100
<i>Exception:</i> Exempt organizations, governmental entities, and Indian tribal governmental entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100

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Where to File: Business Returns Filing Addresses—2023 Returns (Continued)

Form 943		
For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0008	Internal Revenue Service P.O. Box 806533 Cincinnati, OH 45280-6533
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0008	Internal Revenue Service P.O. Box 932200 Louisville, KY 40293-2200
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932200 Louisville, KY 40293-2200
<i>Exception:</i> Exempt organizations, government entities, and Indian tribal government entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0008	Internal Revenue Service P.O. Box 932200 Louisville, KY 40293-2200
Form 944		
For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0044	Internal Revenue Service P.O. Box 806532 Cincinnati, OH 45280-6532
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100
<i>Exception:</i> Exempt organizations, government entities, and Indian tribal government entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100
Form 945		
For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0042	Internal Revenue Service P.O. Box 806534 Cincinnati, OH 45280-6534
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042	Internal Revenue Service P.O. Box 932300 Louisville, KY 40293-2300
<i>Exception:</i> Exempt organizations, government entities, and Indian tribal government entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042	Internal Revenue Service P.O. Box 932300 Louisville, KY 40293-2300
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932300 Louisville, KY 40293-2300