

Where to File Form 940

IF you are located in...	Return without payment...	Return with payment...
Connecticut, Delaware, District of Columbia, Florida, 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 Cincinnati, OH 45999-0046	Internal Revenue Service PO Box 804521 Cincinnati, OH 45280-4521
Alabama, Alaska, Arizona, Arkansas, California, Colorado, 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 37940 Hartford, CT 06176-7940
Puerto Rico, U.S. Virgin Islands	Internal Revenue Service PO Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 37940 Hartford, CT 06176-7940
If the location of your legal residence, principal place of business, office, or agency is not listed, send all returns to :	Internal Revenue Service PO Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 37940 Hartford, CT 06176-7940
EXCEPTION for Exempt Organizations and government entities. If you are filing Form 940 for an exempt organization or government entity (Federal, state, local or Indian Tribal), use the following address, regardless of your location:	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046	Internal Revenue Service P.O. Box 37940 Hartford, CT 06176-7940

