

## Where to File Form 941

IF you are located in...	Without a payment...	With a 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 45999-0005	Internal Revenue Service P.O. Box 804522 Cincinnati, OH 45280-4522
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 84201-0005	Internal Revenue Service PO Box 37941 Hartford, CT 06176-7941
No legal residence or principal place of business in any state.	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service PO Box 37941 Hartford, CT 06176-7941
<b>EXCEPTION</b> for Exempt Organizations, Federal, State and local Government Entities and Indian Tribal Government Entities regardless of location.	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005	Internal Revenue Service PO Box 37941 Hartford, CT 06176-7941