

Where to File Form 1040-ES

These Where to File addresses are to be used ONLY by TAXPAYERS AND TAX PROFESSIONALS FILING FORM 1040-ES during Calendar Year 2017.

If you live in...	Then use this address...
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Internal Revenue Service P.O. Box 931100 Louisville, KY 40293-1100
Florida, Louisiana, Mississippi, Texas	Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300
Alaska, Arizona, California, Colorado, Hawaii, Idaho, New Mexico, Nevada, Oregon, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 510000 San Francisco, CA 94151-5100
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Internal Revenue Service P.O. Box 802502 Cincinnati, OH 45280-2502
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Internal Revenue Service P.O. Box 37007 Hartford, CT 06176-7007

Form 1040-ES filing addresses for taxpayers living within the 50 states