



WHERE TO MAIL YOUR FORM 1040 PAYMENT

2025 Form 1040 / 1040-SR | Payment enclosed

IF YOU LIVE IN...	MAIL FORM 1040 WITH PAYMENT TO...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
All other states and the District of Columbia	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000

SPECIAL FILING SITUATIONS

If you live in a **foreign country, U.S. possession or territory**, use an **APO/FPO address**, file **Form 2555 or Form 4563**, or are a **dual-status alien**, mail a return with payment to:

Internal Revenue Service | P.O. Box 1303 | Charlotte, NC 28201-1303 | USA

TAXGIRL TIP

If you are paying by check or money order, make it payable to **United States Treasury**. Include your name, address, daytime phone number, SSN, tax year, and form number. If using Form 1040-V, the IRS instructs taxpayers not to staple or otherwise attach the payment or voucher to the return.

Source: IRS, "Where to file paper tax returns with or without a payment" and 2025 Form 1040-V. Addresses confirmed August 24, 2026. Always check IRS.gov before mailing, because filing addresses can change.

Taxgirl® Because paying taxes is painful... but reading about it shouldn't be.