

Changes to Lockbox Addresses Could Affect the Clients You Serve

The IRS lockbox payment addresses are changing for both individual and business taxpayers affecting five states for individual taxpayers and 23 states for business taxpayers. On January 1, 2009, Treasury's Financial Management Service (FMS) and the Internal Revenue Service will discontinue operations at the Dallas, Texas lockbox facility.

Payments for individual taxpayers that were previously sent to Dallas, Texas, should now be mailed to the lockbox site in Charlotte, North Carolina as shown below:

<i>If your client lives in...</i>	<i>And files form...</i>	<i>Send Payments to...</i>
Kentucky Louisiana Mississippi Tennessee Texas or International	1040, 1040A, 1040EZ	P. O. Box 1214 Charlotte, NC 28201-1214
	International Forms 1040, 1040A, 1040EZ	P. O. Box 1303 Charlotte, NC 28201-1303
	1040ES or 1040ES International	P. O. Box 1300 Charlotte, NC 28201-1300
	4868 or 4868 International	P. O. Box 1302 Charlotte, NC 28201-1302

Payments for business taxpayers that were previously sent to Charlotte, North Carolina, should now be sent to the lockbox site in Cincinnati, Ohio, as shown in the chart below:

<i>If your client lives in...</i>	<i>And files form...</i>	<i>Send Payments to...</i>
Connecticut Delaware Georgia Illinois Indiana Kentucky Maine Maryland Massachusetts Michigan New Hampshire New Jersey New York North Carolina Ohio	940	P. O. Box 804521 Cincinnati, OH 45280-4521
	941	P. O. Box 804522 Cincinnati, OH 45280-4522
	943	P. O. Box 804523 Cincinnati, OH 45280-4523
	944	P. O. Box 804522 Cincinnati, OH 45280-4522
	945	P. O. Box 804524 Cincinnati, OH 45280-4524

Pennsylvania Rhode Island South Carolina	2290	P. O. Box 804525 Cincinnati, OH 45280-4525
Tennessee Vermont Virginia West Virginia Wisconsin	1041ES	P. O. Box 804526 Cincinnati, OH 45280-4526

These changes are reflected on the Tax Professionals' page on IRS.gov and will be included in the next revision of Publication 3891, *Lockbox Address Directory*.