

Where To File Your Estimated Tax Payment Voucher if Paying by Check or Money Order

Mail your estimated tax payment voucher and check or money order to the address shown below for the place where you live. Do not mail your tax return to this address or send an estimated tax payment without a payment voucher. Also, do not mail your estimated tax payments to the address shown in the Form 1040 instructions. If you need more payment vouchers, you can make a copy of one of your unused vouchers.

A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands

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

Caution: For proper delivery of your estimated tax payment to a P.O. box, you must include the box number in the address. Also, note that only the U.S. Postal Service can deliver to P.O. boxes. Therefore, you cannot use a private delivery service to make estimated tax payments required to be sent to a P.O. box.

Guam:
Bona fide residents*

Department of
Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921

IF you live in . . . THEN send it to . . .

U.S. Virgin Islands:
Bona fide residents*

Virgin Islands Bureau
of Internal Revenue
6115 Estate Smith Bay
Suite 225
St. Thomas, VI 00802

Alabama, Arizona, Florida, Georgia,
Louisiana, Mississippi, New Mexico,
North Carolina, South Carolina,
Tennessee, Texas

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300

Arkansas, Connecticut, Delaware,
District of Columbia, Illinois, Indiana,
Iowa, Kentucky, Maine, Maryland,
Massachusetts, Minnesota, Missouri,
New Hampshire, New Jersey, New
York, Oklahoma, Rhode Island,
Vermont, Virginia, West Virginia,
Wisconsin

Internal Revenue Service
P.O. Box 931100
Louisville, KY 40293-1100

Alaska, California, Colorado, Hawaii,
Idaho, Kansas, Michigan, Montana,
Nebraska, Nevada, Ohio, Oregon,
North Dakota, Pennsylvania, South
Dakota, Utah, Washington, Wyoming

Internal Revenue Service
P.O. Box 802502
Cincinnati, OH 45280-2502

*Bona fide residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for bona fide residents and the self-employment tax vouchers to the address for non-bona fide residents.

Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2023 Estimated Tax

Payment **4**
Voucher

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **United States Treasury**. Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year — Due Jan. 16, 2024

Amount of estimated tax you are paying
by check or
money order.

Pay online at
www.irs.gov/etpay

**Simple.
Fast.
Secure.**

Print or type	Your first name and middle initial		Your last name		Your social security number	
	If joint payment, complete for spouse					
	Spouse's first name and middle initial		Spouse's last name		Spouse's social security number	
	Address (number, street, and apt. no.)					
	City, town, or post office. If you have a foreign address, also complete spaces below.				State	ZIP code
	Foreign country name			Foreign province/county		Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2023)

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Calendar year—Due Sept. 15, 2023
Amount of estimated tax you are paying by check or money order.

Pay online at
www.irs.gov/etpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
	Foreign country name	Foreign province/county	Foreign postal code

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Calendar year—Due June 15, 2023
Amount of estimated tax you are paying by check or money order.

Pay online at
www.irs.gov/etpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
	Foreign country name	Foreign province/county	Foreign postal code

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Calendar year—Due April 18, 2023
Amount of estimated tax you are paying by check or money order.

Pay online at
www.irs.gov/etpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
	Foreign country name	Foreign province/county	Foreign postal code

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