

## **United States — Payroll & Employment Tax — Form 941 mailing addresses are changed | IRS encourages electronic filing of employment tax returns**

The IRS announced that, effective immediately, the addresses where paper Forms 941 are mailed have changed. The IRS recommends checking any preprinted envelopes used to mail business tax returns to confirm the address is correct to avoid delays. (See the updated Form 941 mailing addresses starting on page 3.)

At the same time, the IRS encourages employers to consider filing their federal employment tax returns electronically.

IRS Forms 940, 941, 943, 944 or 945 are used to report employment tax information and all of them can be electronically filed with the IRS. E-filing can save employers time by performing calculations and populating forms and schedules using a step-by-step interview process. Once submitted, the information is quickly available to the IRS thus reducing processing time.

The IRS states that e-filing is the most accurate method to file returns. Employers that e-file their federal employment tax returns receive missing information alerts, ensuring their electronically filed returns have fewer errors and reducing the chance that employers will receive IRS notices.

The IRS takes safeguarding personal information seriously and e-filing security is a top priority at the agency. E-file security standards help the IRS to confirm that tax information is protected from security breaches. The IRS requires all authorized IRS e-file providers to make sure that only authorized users have access to secure information.

The IRS acknowledges receipt of e-filed returns within 24 hours and retains the information on the tax return, making it accessible to the filer or tax professional at all times. Unlike filing a return on paper, e-filing assures the filer that the tax return is with the IRS and not misplaced or lost in the mail.

There are two options for electronically filing payroll tax returns:

- **Self-file**
  - Businesses purchase IRS-approved software. A list of providers offers options based on the relevant tax year.
  - Business owners may need to pay a fee to electronically file their returns.
  - The tax software requires a signature. The taxpayer has the option to apply for an online signature PIN or to scan and attach Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return.
- **Have a tax professional file on behalf of the business**
  - Use the Authorized IRS e-file Provider Locator Service to find a tax professional who offers this service.

Only the business owner can apply for an online signature PIN. Third parties, such as attorneys, CPAs, tax return preparers or other tax professionals can't request a PIN on behalf of the business, nor can they use the PIN to sign returns on behalf of their clients.

<b>Where to file Form 941</b>		
<b>If you're in ...</b>	<b>Mail return without payment</b>	<b>Mail return with payment ...</b>
Connecticut, Delaware, District of Columbia, 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  Kansas City, MO 64999-0005	Internal Revenue Service  PO Box 806532  Cincinnati, OH 45280-6532

<p>Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming</p>	<p>Department of the Treasury</p> <p>Internal Revenue Service</p> <p>Ogden, UT 84201-0005</p>	<p>Internal Revenue Service</p> <p>P.O. Box 932100</p> <p>Louisville, KY 40293-2100</p>
<p>No legal residence or principal place of business in any state:</p>	<p>Internal Revenue Service</p> <p>PO Box 409101</p> <p>Ogden, UT 84409</p>	<p>Internal Revenue Service</p> <p>P.O. Box 932100</p> <p>Louisville, KY 40293-2100</p>
<p>Special filing address for exempt organizations; governmental entities; and Indian tribal governmental entities; regardless of location</p>	<p>Department of the Treasury</p> <p>Internal Revenue Service</p> <p>Ogden, UT 84201-0005</p>	<p>Internal Revenue Service</p> <p>P.O. Box 932100</p> <p>Louisville, KY 40293-2100</p>