

WHERE TO FILE YOUR 2020 TAX RETURNS

IRS Form 1040NR (U.S. Nonresident Alien Income Tax Return)

Filing should include 1040NR, Form 8843, W-2, and 1042-S, and any other tax documents required to be filed with tax return.

If not enclosing a payment:	If enclosing a payment:
Department of the Treasury Internal Revenue Service Austin, Texas 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

IRS Form 1040 (U.S. Resident or Citizen Income Tax Return)

Filing should include complete 1040, W-2, and any other tax documents required to be filed with tax return.

IF you live in...	Are requesting a refund or are not enclosing a check or money order ...	Are enclosing a check or money order...
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Hawaii, Ohio, Washington	Use this address if you file from January 1, 2021 through June 18, 2021: Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
	Starting June 19, 2021, use the following address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501

Arkansas, Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Vermont, Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Arizona, Colorado, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214

State of Michigan (MI-1040) Tax Returns:

Filing should include MI-1040, Schedule 1, Schedule W, Schedule NR (if applicable), and a copy of first page of IRS Form 1040NR or 1040.

<i>If not enclosing payment:</i>	<i>If enclosing payment:</i>
Michigan Department of Treasury Lansing MI 48956	Michigan Department of Treasury Lansing MI 48929

City of East Lansing Tax Returns:

Filing should include complete City Tax return, W-2's, any other tax documents required to be filed with tax return, and copy of first two pages of IRS Form 1040NR or 1040.

Send to one address regardless of enclosing payment:

City of East Lansing Income Tax Processing Center
P.O. Box 526
Eaton Rapids, MI 48827

City of Lansing Tax Returns:

Filing should include complete City Tax return, W-2's, any other tax documents required to be filed with tax return, and copy of first two pages of IRS Form 1040NR or 1040.

Send to one address regardless of enclosing payment:

City of Lansing Income Tax Office

P.O. Box 40752

Lansing, MI 48901