



Any reference in these instructions to “you” means the fiduciary of the estate or trust.

## What Is Form 1041-V and Do You Have To Use It?

It is a statement you send with a check or money order for any balance due on line 27 (Tax due) of the estate’s or trust’s 2017 Form 1041. Using Form 1041-V allows us to process the payment more accurately and efficiently. We strongly encourage you to use Form 1041-V, but there is no penalty if you don’t.

You may choose to pay any balance due electronically. If you do, you don’t need to send in Form 1041-V. For more information about electronic payment options, go to [www.irs.gov/E-Pay](http://www.irs.gov/E-Pay).

## How To Fill In Form 1041-V

**Line 1.** Enter the estate’s or trust’s employer identification number (EIN) as shown on its return.

**Line 2.** Enter the amount you are paying by check or money order.

**Line 3.** Enter the name of the estate or trust.

**Line 4.** Enter your name and title.

**Line 5.** Enter your address exactly as shown on the estate’s or trust’s return. Please print clearly.

## How To Prepare the Payment

- Make the check or money order payable to “United States Treasury.” Don’t send cash.
- Make sure the name of the estate or trust appears on the check or money order.

- Write the estate’s or trust’s EIN and “2017 Form 1041” on the check or money order.

- To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don’t use dashes or lines (for example, don’t enter “\$ XXX—” or “\$ XXX <sup>xx</sup>/<sub>100</sub>”).

## No Checks of \$100 Million or More Accepted

The IRS can’t accept a single check (including a cashier’s check) for amounts of \$100,000,000 (\$100 million) or more. If you’re sending \$100 million or more by check, you’ll need to spread the payments over two or more checks with each check made out for an amount less than \$100 million. The \$100 million or more amount limit **doesn’t** apply to other methods of payment (such as electronic payments), so please consider paying by means other than checks.

## How To Send In the Estate’s or Trust’s 2017 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Don’t staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate’s or trust’s 2017 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

▼ Detach Here and Mail With Your Payment and Return ▼

Form	<b>1041-V</b>		<b>Payment Voucher</b>		OMB No. 1545-0092	
	Department of the Treasury Internal Revenue Service (99)		► Make your check or money order payable to “United States Treasury” ► Don’t staple or attach this voucher to your payment or return		<b>2017</b>	
Print or type	1 Employer identification number (EIN)			2 Amount you are paying by check or money order		Dollars
						Cents
	3 Name of estate or trust					
	4 Name and title of fiduciary					
	5 Address of fiduciary (number, street, and room or suite no.)					
City, state, and ZIP code						

**Where To File**

<b>If you are located in</b>	<b>Please mail to the</b>
Connecticut, Delaware, District of Columbia, Florida, Indiana, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0148
Georgia, Illinois, Kentucky, Michigan, Tennessee, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0148
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0148
A foreign country or a U.S. possession	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409