



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).



## What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2023 Form 1040, 1040-SR, or 1040-NR.

## Consider Making Your Tax Payment Electronically—It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment, you will receive immediate confirmation from the IRS. Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) to see all your electronic payment options.

## How To Fill in Form 1040-V

**Line 1.** Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

**Line 2.** If you are filing a joint return, enter the SSN shown second on your return.

**Line 3.** Enter the amount you are paying by check or money order. If paying online at [www.irs.gov/Payments](http://www.irs.gov/Payments), don't complete this form.

**Line 4.** Enter your name(s) and address exactly as shown on your return. Please print clearly.

## How To Prepare Your Payment

- Make your check or money order payable to "United States Treasury." Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2023 Form 1040," "2023 Form 1040-SR," or "2023 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX<sup>xx/100</sup>").

**Notice to taxpayers presenting checks.** When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

**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 are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

**Pay by cash.** This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [fed.acipayonline.com](http://fed.acipayonline.com), our Official Payment provider.

## How To Send in Your 2023 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2023 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

## How To Pay Electronically

### Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to [www.irs.gov/Payments](http://www.irs.gov/Payments).

### IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

### Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at [www.irs.gov/Payments](http://www.irs.gov/Payments).

Cat. No. 20975C

Form **1040-V** (2023)

Separate here and mail with your payment and return.

Form **1040-V**

Department of the Treasury  
Internal Revenue Service

## Payment Voucher

**Do not staple or attach this voucher to your payment or return.**  
Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) for payment options and information.

OMB No. 1545-0074

**2023**

Print or type	1 Your social security number (SSN) (if a joint return, SSN shown first on your return)		2 If a joint return, SSN shown second on your return		3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"		
	4 Your first name and middle initial				Last name		
	If a joint return, spouse's first name and middle initial				Last name		
	Home address (number and street)		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/state/county		Foreign postal code	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 20975C

## Need to make a payment?

Save time by paying online. Paying online is convenient and secure.

**The IRS offers easy ways to electronically pay your taxes.**

### Use Your Online Account

(no fees)

- Go to [www.irs.gov/Account](http://www.irs.gov/Account) to log in and make a payment.
- Make a tax payment online directly from your checking or savings account.
- View your balance, payment plan details and options, digital copies of certain notices, and more.

### Pay by Bank Account

(no fees)

- Use Direct Pay online to make an individual tax payment from your checking or savings account without registration.
- Register for the Electronic Federal Tax Payment System (EFTPS) to make one-time or recurring payments from your checking or savings account.
- When you e-file with tax software or a tax professional, you can schedule an electronic funds withdrawal (EFW).

### Pay by Card

(processing fees apply)

- Pay online or by phone.
- When e-filing, pay through tax preparation software.
- Processing fees go to a payment processor and limits apply. The IRS does not receive any fees.

Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) for more details or to make a payment.

## Mailing Address for Payments

### IF you live in...

### THEN use this address to send in your payment...

Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas

Internal Revenue Service  
P.O. Box 1214  
Charlotte, NC 28201-1214

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 931000  
Louisville, KY 40293-1000

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

Internal Revenue Service  
P.O. Box 802501  
Cincinnati, OH 45280-2501

A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 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