

# Where to Send Your State Returns

## If you live or work in:

| New York   | New Jersey  | Connecticut  | California  | Massachusetts   |
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| <p><b>NYS IT201+IT203 refunds + payments</b><br/>State Processing Center<br/>PO Box 61000<br/>Albany, NY 12261-0001</p>  | <p><b>NJ1040 refunds</b><br/>State of New Jersey<br/>Division of Taxation,<br/>Box 555, Trenton, NJ<br/>08647-0555</p> <p><b>NJ1040 with payments</b><br/>State of New Jersey<br/>Division of Taxation,<br/>Box 111, Trenton, NJ<br/>08645-0111</p> <p><b>NJ1040-NR refund + payments</b><br/>State of New Jersey<br/>Division of Taxation,<br/>Box 244, Trenton, NJ<br/>08646-0244</p> | <p><b>CT 1040 refunds/no amt. due</b><br/>Dept of Revenue Services<br/>PO Box 2976<br/>Hartford, CT 06104-2976</p> <p><b>CT 1040 with payments</b><br/>Franchise Tax Board<br/>PO Box 2977<br/>Hartford, CT 06104-2977</p> | <p><b>CA 540 refunds/no amt. due</b><br/>Franchise Tax Board<br/>PO Box 942840<br/>Sacramento, CA<br/>94240-0002</p> <p><b>CA 540 with payments</b><br/>Franchise Tax Board<br/>PO Box 942867<br/>Sacramento, CA<br/>94267-0001</p> | <p><b>MA Form MA1 refunds/no amt. due</b><br/>Mass. Dept of Revenue<br/>PO Box 7000<br/>Boston, MA 02204</p> <p><b>MA Form MA1 with payments</b><br/>Mass. Dept of Revenue<br/>PO Box 7003<br/>Boston, MA 02204</p> |
| <p><b>NYS Estimated IT2105.9</b><br/>Processing Center<br/>PO Box 1195<br/>New York, NY 12201-1195</p>   | <p><b>NJ Estimated NJ1040ES</b><br/>State of New Jersey<br/>Div. of Taxation, Box 222<br/>Trenton, NJ 08646-0222</p>  | <p><b>CT Estimated Form 1040 ES</b><br/>Dept of Revenue Services<br/>PO Box 2932<br/>Hartford, CT 06104-2932</p>   | <p><b>CA Estimated Form 540 ES</b><br/>Franchise Tax Board<br/>PO Box 942867<br/>Sacramento, CA 94267-0031</p>  | <p><b>MA Estimated Form 1ES</b><br/>Mass. Dept of Revenue<br/>PO Box 7007<br/>Boston, MA 02204</p>  |
| <p><b>IT-370 NYS Income Tax Extension Request</b><br/>PO BOX 15106<br/>Albany, NY 12212-5106</p> <p>For New York State make checks payable to:<br/>NY State Income Tax</p> | <p><b>NJ-630 Extension</b><br/>State of New Jersey<br/>Div. of Taxation<br/>PO BOX 282<br/>Trenton, NJ 08646-0282</p> <p>For New Jersey make checks payable to:<br/>NJ Division of Taxation</p>   | <p><b>CT State Extension Form 1040 EXT</b><br/>Dept of Revenue Services<br/>PO Box 2977<br/>Hartford, CT 06104-2977</p> <p>For CT make checks payable to: Commissioner of Revenue Services</p>                             | <p><b>CA Extension Form FTB 3519</b><br/>Franchise Tax Board<br/>PO Box 942867<br/>Sacramento, CA 94267-0051</p> <p>For California make checks payable to:<br/>Franchise Tax Board</p>  | <p><b>MA-4868 Extension Form</b><br/>Mass. Dept of Revenue<br/>PO Box 7070<br/>Boston, MA 02204</p> <p>For Massachusetts make checks payable to:<br/>Commonwealth of Mass.</p>                                      |

### New York City Unincorporated

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| <p><b>NYC 202 with payments</b></p> <p>NYC Dept. of Finance<br/>PO Box 5040<br/>Kingston, NY 12402-5040</p> | <p><b>NYC 202 Refunds</b></p> <p>NYC Dept. of Finance<br/>PO Box 5050<br/>Kingston, NY 12402-5050</p> | <p><b>NYC 202 no payment no refund</b></p> <p>NYC Dept. of Finance<br/>PO Box 5060<br/>Kingston, NY 12402-5060</p> | <p><b>NYC Unincorporated Extension Form 62 with payments</b></p> <p>NYC Dept. of Finance<br/>PO Box 5070<br/>Kingston, NY 12402-5070</p> <p><b>without payments</b><br/>NYC Dept. of Finance<br/>PO Box 5080<br/>Kingston, NY 12402-5080</p> | <p><b>NYC 5UBTI Estimated Payments</b></p> <p>NYC Dept. of Finance<br/>PO Box 5070<br/>Kingston, NY 12402-5070</p> |
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