FORM 1040 NR

Individuals. If you are not enclosing a payment, mail Form 1040-NR to:

Department of the Treasury

Internal Revenue Service

Austin, TX 73301-0215

 U.S.A

**NC MAILING ADDRESS**

If you owe taxes, mail your return and payment:

North Carolina Department of Revenue,

PO Box 25000,

Raleigh, NC 27640-0640.

Make your check or money order payable to the NC Department of Revenue.  **Important:** The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars.

CA MAILING ADDRESS:

Franchise Tax Board
PO Box 942840
Sacramento CA 94240-0001