



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.** 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](#).

Form 1041-V

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form1041V for the latest information.

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 28 (Tax due) of the estate’s or trust’s 2025 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/Payments.

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 “2025 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 ^{xx}/₁₀₀”).

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 2025 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 2025 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

Cat. No. 54561M

Form **1041-V** (2025) Created 8/21/25

Detach Here and Mail With Your Payment and Return

Form 1041-V Department of the Treasury Internal Revenue Service		Payment Voucher for Estates and Trusts Make your check or money order payable to “United States Treasury” Don’t staple or attach this voucher to your payment or return.		OMB No. 1545-0092 2025	
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					

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Cat. No. 54561M

DRAFT – DO NOT FILE

DRAFT – DO NOT FILE

Where To File

If you are located in:	Please mail to the:
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0148
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, 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. territory	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE