

TAXPAYERS

ADDRESSES TO USE DURING CALENDAR YEAR 2005

WHERE TO FILE YOUR 2004 TAX RETURN

FOR FORM 1040A

Then use this address if you:

If you live in...	Are not enclosing a check or money order...	Are enclosing a check or money order...
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Alabama, Florida, Georgia,
Mississippi, North Carolina,
Rhode Island, South Carolina,
West Virginia

Internal Revenue Service Center
Atlanta, GA 39901-0015

Internal Revenue Service Center
Atlanta, GA 39901-0115

Maine, Massachusetts, New
Hampshire, New York, Vermont

Internal Revenue Service Center
Andover, MA 05501-0015

Internal Revenue Service Center
Andover, MA 05501-0115

District of Columbia, Maryland,
New Jersey, Pennsylvania

Internal Revenue Service Center
Philadelphia, PA 19255-0015

Internal Revenue Service Center
Philadelphia, PA 19255-0115

Arkansas, Colorado, Kentucky,
Louisiana, New Mexico,
Oklahoma, Tennessee, Texas

Internal Revenue Service Center
Austin, TX 73301-0015

Internal Revenue Service Center
Austin, TX 73301-0115

Alaska, Arizona, California,
Hawaii, Idaho, Montana,
Nevada, Oregon, Utah, Virginia,
Washington, Wyoming

Internal Revenue Service Center
Fresno, CA 93888-0015

Internal Revenue Service Center
Fresno, CA 93888-0115

Connecticut, Delaware, Illinois,
Indiana, Iowa, Kansas,
Michigan, Minnesota, Missouri,
Nebraska, North Dakota, South
Dakota, Wisconsin

Internal Revenue Service Center
Kansas City, MO 64999-0015

Internal Revenue Service Center
Kansas City, MO 64999-0115

Ohio

Internal Revenue Service Center
Memphis, TN 37501-0015

Internal Revenue Service Center
Memphis, TN 37501-0115

All APO and FPO addresses, American
Samoa, nonpermanent residents of
Guam or the Virgin Islands, Puerto Rico
(*or if excluding income under Internal
Revenue Code Section 933*), a foreign
country; dual status aliens, U.S. citizens
and those filing Form 2555, 2555-EZ, or
4563

Internal Revenue Service Center
Philadelphia, PA 19255-0215
USA

Internal Revenue Service Center
Philadelphia, PA 19255-0215
USA

***Permanent residents of Guam** should
use: Department of Revenue and
Taxation, Government of Guam, P.O.
Box 23607 GMF, GU 96921;

**Permanent residents of the Virgin
Islands** should use : V.I. Bureau of
Internal Revenue, 9601 Estate Thomas,
Charlotte Amalie, St. Thomas, VI 00802