

TAXPAYERS

WTF T40 04.02

ADDRESSES TO USE DURING CALENDAR YEAR 2004

WHERE TO FILE YOUR 2003 TAX RETURN

FOR TAX FORM 1040

| If you live in..... | Are not enclosing a check or money order... | Are enclosing a check or money order... |
|--|---|---|
| Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia | Internal Revenue Service Center Atlanta, GA 39901-0002 | Internal Revenue Service Center Atlanta, GA 39901-0102 |
| Maine, Massachusetts, New Hampshire, New York, Vermont | Internal Revenue Service Center Andover, MA 05501-0002 | Internal Revenue Service Center Andover, MA 05501-0102 |
| Connecticut, District of Columbia, Maryland, New Jersey, Pennsylvania | Internal Revenue Service Center Philadelphia, PA 19255-0002 | Internal Revenue Service Center Philadelphia, PA 19255-0102 |
| Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas | Internal Revenue Service Center Austin, TX 73301-0002 | Internal Revenue Service Center Austin, TX 73301-0102 |
| Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming | Internal Revenue Service Center Fresno, CA 93888-0002 | Internal Revenue Service Center Fresno, CA 93888-0102 |
| Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin | Internal Revenue Service Center Kansas City, MO 64999-0002 | Internal Revenue Service Center Kansas City, MO 64999-0102 |
| Ohio, Virginia | Internal Revenue Service Center Memphis, TN 37501-0002 | Internal Revenue Service Center Memphis, TN 37501-0102 |
| All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (<i>or if excluding income under Internal Revenue Code section 933</i>), dual status aliens, a foreign country: 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