

TAX PROFESSIONALS

FOR USE DURING CALENDAR YEAR 2004

WTF TP 1040 04.02

WHERE TO FILE 2003 TAXES

FOR FORM 1040

THEN use this address if you are filing a client's return and:

**Are not enclosing a payment,
use this address:**

**Are enclosing a payment,
use this address****

If your client lives in...

(Note: the first line of the address should be: Internal Revenue Service)

Alabama, Florida, Georgia, Mississippi,
North Carolina, Rhode Island, South
Carolina, West Virginia

Atlanta, GA
39901-0002

P.O. Box 105093
Atlanta, GA 30348-5093

Maine, Massachusetts, New
Hampshire, New York, Vermont

Andover, MA
05501-0002

P.O. Box 37002
Hartford, CT 06176-0002

Connecticut, District of Columbia,
Maryland, New Jersey, Pennsylvania

Philadelphia, PA
19255-0002

P.O. Box 80101
Cincinnati, OH 45280-0001

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

Austin, TX
73301-0002

P.O. Box 660308
Dallas, TX 75266-0308

Alaska, California, Hawaii,
Idaho, Montana, Nevada, Oregon,
Washington, Wyoming

Fresno, CA
93888-0002

P.O. Box 7704
San Francisco, CA 94120-7704

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

Kansas City, MO
64999-0002

P.O. Box 970011
St. Louis, MO 63197-0011

Ohio, Virginia

Memphis, TN
37501-0002

P.O. Box 105017
Atlanta, GA 30348-5017

Arizona, Utah

Fresno, CA
93888-0002

P. O. Box 1214
Charlotte, NC 28201-1214

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

Philadelphia, PA
19255-0215

P.O. Box 80111
Cincinnati, OH 45280-0011

* 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

** The addresses listed in this column are different from the addresses listed on the back of the tax booklets. You must use the addresses in this column if you are a preparer.