

# TAX PROFESSIONALS

## FOR USE DURING CALENDAR YEAR 2004

WTF TP 4868 04.02

### WHERE TO FILE

### FOR FORM 4868

**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

P.O. Box 105073  
Atlanta, GA 30348-5073

Maine, Massachusetts, New  
Hampshire, New York, Vermont

Andover, MA  
05501

P.O. Box 37003  
Hartford, CT 06176-0003

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

Philadelphia, PA  
19255

P.O. Box 80109  
Cincinnati, OH 45280-0009

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

Austin, TX  
73301

P.O. Box 660575  
Dallas, TX 75266-0575

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

Fresno, CA  
93888

P.O. Box 7122  
San Francisco, CA 94120-7122

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

Kansas City, MO  
64999

P.O. Box 970028  
St. Louis, MO 63197-0028

Ohio, Virginia

Memphis, TN  
37501

P.O. Box 105050  
Atlanta, GA 30348-5050

Arizona, Utah

Fresno, CA  
93888

P. O. Box 1236  
Charlotte, NC 28201-1236

All APO and FPO addresses, American  
Samoa, nonpermanent residents of Guam

Philadelphia, PA  
19255-0215

P.O. Box 80109  
Cincinnati, OH 45280-0009

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

\* 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