

# TAX PROFESSIONALS

WTF TP940EZ 04.02

FOR USE DURING CALENDAR YEAR 2004

## WHERE TO FILE 2003 TAXES

### FORM 940-EZ

If your client lives in..

If you ARE NOT  
ENCLOSING A PAYMENT

If you ARE  
ENCLOSING A PAYMENT

**Then use this address:**

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

#### **State**

Connecticut, Delaware,  
District of Columbia,  
Illinois, Indiana,  
Kentucky, Maine,  
Maryland, Massachusetts,  
Michigan, New Hampshire,  
New Jersey, New York,  
North Carolina, Ohio,  
Pennsylvania, Rhode Island,  
South Carolina, Vermont,  
Virginia, West Virginia,  
Wisconsin

Cincinnati, OH  
45999-0047

P.O. Box 105659  
Atlanta, GA  
30348-5659

Alabama, Alaska,  
Arizona, Arkansas,  
California, Colorado  
Florida, Georgia,  
Hawaii, Idaho, Iowa  
Kansas, Louisiana,  
Minnesota, Mississippi  
Missouri, Montana,  
Nebraska, Nevada,  
New Mexico, North Dakota,  
Oklahoma, Oregon,  
South Dakota, Tennessee,  
Texas, Utah, Washington,  
Wyoming

Ogden, UT  
84201-0047

P.O. Box 660351  
Dallas, TX  
75266-0351

Puerto Rico,  
U. S. Virgin Islands

Philadelphia, PA  
19255-0047

P.O. Box 80105  
Cincinnati, OH  
45280-0005

**Exception for exempt organizations and government entities.** If you are filing Form 940-EZ for an exempt organization or government entity (Federal, state, local, or Indian tribal), use the following addresses, regardless of location:

**Return without payment:**

Internal Revenue Service  
Ogden, UT 84201-0047

**Return with payment:**

Internal Revenue Service  
P.O. Box 660351  
Dallas, TX 75266-0351