

TAX PROFESSIONALS

WTF TP945 04.02

FOR USE DURING CALENDAR YEAR 2004

WHERE TO FILE 2003 TAXES

FOR FORM 945

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
45999-0042

P. O. Box 105092
Atlanta, GA
30348-5092

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
84201-0042

P.O. Box 660443
Dallas, TX
75266-0443

No legal residence or
principal place or business
in any state

Philadelphia, PA
19255-0042

P.O. Box 80108
Cincinnati, OH
45280-0008

Exception for exempt organizations and government entities. If you are filing Form 945 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 84201-0042

Return with payment:

Internal Revenue Service
P.O. Box 660443
Dallas, TX 75266-0443