

# FOR PUBLICATION 1045

## FOR USE DURING CALENDAR YEAR 2004

WTF TP PUB 1045 1040'S 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 ( <i>or if excluding foreign income under Internal Revenue Code section 933</i> ), dual status alien, 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.

**Note for Form 1040A and 1040EZ returns:**

- ◆ If you are filing a client's **Form 1040A** or **1040EZ** and **are enclosing a payment**, you will also use the addresses shown in the last column above.
- ◆ If you are filing a client's **Form 1040A** and **are not enclosing a payment**, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0015 instead of -0002 (the Philadelphia +4 ZIP code extension remains -0215).
- ◆ If you are filing a client's **Form 1040EZ** and **are not enclosing a payment**, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0014 instead of -0002 (the Philadelphia +4 ZIP code extension remains -0215).