

TAXPAYERS
ADDRESSES TO USE DURING CALENDAR YEAR 2005

WHERE TO FILE YOUR 2004 TAX RETURN

FOR FORM 1040EZ

Then use this address if you:

If you live in...	Are not enclosing a check or money order...	Are enclosing a check or money order...
--------------------------	--	--

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

Internal Revenue Service Center
Atlanta, GA 39901-0014

Internal Revenue Service Center
Atlanta, GA 39901-0114

Maine, Massachusetts, New
Hampshire, New York, Vermont

Internal Revenue Service Center
Andover, MA 05501- 0014

Internal Revenue Service Center
Andover, MA 05501-0114

District of Columbia, Maryland, New
Jersey, Pennsylvania

Internal Revenue Service Center
Philadelphia, PA 19255-0014

Internal Revenue Service Center
Philadelphia, PA 19255-0114

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

Internal Revenue Service Center
Austin, TX 73301-0014

Internal Revenue Service Center
Austin, TX 73301-0114

Alaska, Arizona, California,
Hawaii, Idaho, Montana, Nevada,
Oregon, Utah, Virginia,
Washington, Wyoming

Internal Revenue Service Center
Fresno, CA 93888-0014

Internal Revenue Service Center
Fresno, CA 93888-0114

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

Internal Revenue Service Center
Kansas City, MO 64999-0014

Internal Revenue Service Center
Kansas City, MO 64999-0114

Ohio

Internal Revenue Service Center
Memphis, TN 37501-0014

Internal Revenue Service Center
Memphis, TN 37501-0114

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

Internal Revenue Service Center
Philadelphia, PA 19255-0215
USA

Internal Revenue Service Center
Philadelphia, PA 19255-0215
USA

***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