

TAXPAYERS
ADDRESSES TO USE DURING CALENDAR YEAR 2005

WHERE TO FILE YOUR TAX RETURN

FOR TAX FORM 1040X

If you live in...

Then use this address

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

Internal Revenue Service Center
Atlanta, GA 39901

Maine, Massachusetts, New Hampshire,
New York, Vermont

Internal Revenue Service Center
Andover, MA 05501

District of Columbia, Maryland, New
Jersey, Pennsylvania

Internal Revenue Service Center
Philadelphia, PA 19255

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

Internal Revenue Service Center
Austin, TX 73301

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

Internal Revenue Service Center
Fresno, CA 93888

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

Internal Revenue Service Center
Kansas City, MO 64999

Ohio

Internal Revenue Service Center
Memphis, TN 37501

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*), dual status aliens, a
foreign country: U.S. citizens and those
filing Form 2555, 2555-EZ, or 4563

Internal Revenue Service Center
Philadelphia, PA 19255-0215
USA

Permanent residents of Guam

Department of Revenue and Taxation,
Government of Guam, P.O. Box 23607
GMF, GU 96921

Permanent residents of the Virgin Islands

V.I. Bureau of Internal Revenue
9601 Estate Thomas,
Charlotte Amalie,
St. Thomas, VI 00802