

TAX PROFESSIONALS

FOR USE DURING CALENDAR YEAR 2005 WHERE TO FILE 2004 TAXES

FOR FORM 1040

Then use this address if you are filing a client's return and:

If your client lives in... **Are not enclosing a payment,
use this address:** **Are enclosing a payment,
use this address****
(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 105017 Atlanta, GA 30348-5017
Maine, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501-0002	P.O. Box 37002 Hartford, CT 06176-0002
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, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Virginia, Washington, Wyoming	Fresno, CA 93888-0002	P.O. Box 7704 San Francisco, CA 94120-7704
Connecticut, 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	Memphis, TN 37501-0002	P.O. Box 105093 Atlanta, GA 30348-5093
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 aliens, 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.

