

# TAX PROFESSIONALS

## FOR USE DURING CALENDAR YEAR 2005 WHERE TO FILE 2004 TAXES

### FOR FORM 1040A

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  
39901-0015

P.O. Box 105017  
Atlanta, GA 30348-5017

Maine, Massachusetts, New  
Hampshire, New York, Vermont

Andover, MA  
05501-0015

P.O. Box 37002  
Hartford, CT 06176-0002

District of Columbia, Maryland,  
New Jersey, Pennsylvania

Philadelphia, PA  
19255-0015

P.O. Box 80101  
Cincinnati, OH 45280-0001

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

Austin, TX  
73301-0015

P.O. Box 660308  
Dallas, TX 75266-0308

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

Fresno, CA  
93888-0015

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  
64999-0015

P.O. Box 970011  
St. Louis, MO 63197-0011

Ohio

Memphis, TN  
37501-0015

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 (*or if  
excluding foreign 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

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.