

TAX PROFESSIONALS

FOR USE DURING CALENDAR YEAR 2005 WHERE TO FILE 2005 TAXES

FOR FORM 1040-ES

If your client lives in . . .

Then 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

P.O. Box 105225
Atlanta, GA 30348-5225

Maine, Massachusetts, New
Hampshire, New York, Vermont

P.O. Box 37001
Hartford, CT 06176-0001

District of Columbia, Maryland,
New Jersey, Pennsylvania

P.O. Box 80102
Cincinnati, OH 45280-0002

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

P.O. Box 660406
Dallas, TX 75266-0406

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

P.O. Box 510000
San Francisco, CA 94151-5100

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

P.O. Box 970006
St. Louis, MO 63197-0006

P.O. Box 105900
Atlanta, GA 30348-5900

All APO and FPO addresses, American
Samoa, nonpermanent residents of Guam
or the Virgin Islands*, the Commonwealth
of the Northern Mariana 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

P.O. Box 80102
Cincinnati, OH 45280-0002

* **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