

TAX PROFESSIONAL
ADDRESSES TO USE DURING CALENDAR YEAR 2005

WHERE TO FILE YOUR TAX RETURN

FOR TAX FORM 1040X

If your client lives 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 (<i>or if excluding 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	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