

TAX PROFESSIONALS

FOR USE DURING CALENDAR YEAR 2005

WHERE TO FILE

FOR FORM 4868

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 105050
Atlanta, GA 30348-5050

Maine, Massachusetts, New
Hampshire, New York, Vermont

Andover, MA
05501-0002

P.O. Box 37003
Hartford, CT 06176-0003

District of Columbia,
Maryland, New Jersey, Pennsylvania

Philadelphia, PA
19255-0002

P.O. Box 80109
Cincinnati, OH 45280-0009

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

Austin, TX
73301-0002

P.O. Box 660575
Dallas, TX 75266-0575

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

Fresno, CA
93888-0002

P.O. Box 7122
San Francisco, CA 94120-7122

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

Kansas City, MO
64999-0002

P.O. Box 970028
St. Louis, MO 63197-0028

Ohio

Memphis, TN
37501-0002

P.O. Box 105073
Atlanta, GA 30348-5073

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 80109
Cincinnati, OH 45280-0009

* **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