

# What's new: Addresses for tax returns and payments

In order for us to offer service that is more specific to taxpayers needs, IRS is processing tax returns in a facility dedicated either to business or to individual taxpayers.

Beginning in January 2002, practitioners should mail returns and payments to the following addresses. Taxpayers should use the label and envelope in their tax packages.

## Individual Tax Returns:

### Forms 1040, 1040A and 1040EZ

<b>Taxpayers who live in:</b>	<b>Without a payment</b>	<b>With payment</b>
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501-0002	P.O. Box 1187 Newark, NJ 07101-1187
Massachusetts, Michigan, New York (all other counties), Rhode Island	Andover, MA 05501-0002	P.O. Box 13757 Philadelphia, PA 19101-3757
Maine, New Hampshire, Vermont	Philadelphia, PA 19255-0002	P.O. Box 13757 Philadelphia, PA 19101-3757
Connecticut, Delaware	Philadelphia, PA 19255-0002	P.O. Box 1187 Newark, NJ 07101-1187
Florida, Georgia, North Carolina, South Carolina, West Virginia	Atlanta, GA 39901-0002	P.O. Box 105093 Atlanta, GA 30348-5093
Arizona, Colorado, Idaho, Montana, New Mexico, Texas, Wyoming	Austin, TX 73301-0002	P.O. Box 660308 Dallas, TX 75266-0308
Utah	Kansas City, MO 64999-0002	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, California, Hawaii, Nevada	Fresno, CA 93888-0002	P.O. Box 7704 San Francisco, CA 94120-7704
Oregon	Fresno, CA 93888-0002	P.O. Box 970011 St. Louis, MO 63197-0011
Illinois, Iowa, Kansas, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999-0002	P.O. Box 970011 St. Louis, MO 63197-0011
Oklahoma	Kansas City, MO 64999-0002	P.O. Box 105017 Atlanta, GA 30348-5017
Alabama, Arkansas, Kentucky, Louisiana, Mississippi, Tennessee, Virginia,	Memphis, TN 37501-0002	P.O. Box 105017 Atlanta, GA 30348-5017

Nebraska, Washington  
North Dakota, South Dakota,

Ogden, UT 84201-0002

P.O. Box 60840  
Los Angeles, CA 90060-0840

Ohio

Cincinnati, OH 45999-0002

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

District of Columbia, Indiana,  
Maryland, Pennsylvania

Philadelphia, PA 19255-0002

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

All APO and FPO addresses,  
American Samoa,  
non-permanent residents of Guam or the  
Virgin Islands, Puerto Rico, a foreign country

Philadelphia, PA 19255-0215

P.O. Box 80111  
Cincinnati, OH 45280-0011

## Form 1040ES

### Taxpayers who live in:

### With a payment

New Jersey, New York  
(New York City and counties of  
Nassau, Rockland, Suffolk  
and Westchester)

P.O. Box 162  
Newark, NJ 07101-0162

Massachusetts, Michigan,  
New York (all other counties),  
Rhode Island

P.O. Box 7350  
Philadelphia, PA 19101-7350

Maine, New Hampshire,  
Vermont

P.O. Box 7350  
Philadelphia, PA 19101-7350

Connecticut, Delaware

P.O. Box 162  
Newark, NJ 07101-0162

Florida, Georgia,  
North Carolina, South Carolina,  
West Virginia

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

Arizona, Colorado, Idaho,  
Montana, New Mexico,  
Texas, Wyoming

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

Utah

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

Alaska, California,  
Hawaii, Nevada

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

Oregon

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

Illinois, Iowa, Kansas,  
Minnesota, Missouri,  
Wisconsin

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

Oklahoma

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

Alabama, Arkansas, Kentucky,  
Louisiana, Mississippi,  
Tennessee, Virginia

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

Nebraska, North Dakota,  
South Dakota, Washington

P.O. Box 54919  
Los Angeles, CA 90054-0919

Ohio

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

District of Columbia, Indiana,  
Maryland, Pennsylvania

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

All APO and FPO addresses,  
American Samoa,  
non-permanent residents of Guam or  
the Virgin Islands, Puerto Rico, a foreign country

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

## Form 1041ES

### Taxpayers who live in:

### With a payment

All states, Canada and Mexico

P.O. Box 105401  
Atlanta, GA 30348-5401

## Form 2290

### Taxpayers who live in:

### With a payment

All states, Canada, Mexico

P.O. Box 105421  
Atlanta, GA 30348-5421

### Without a payment

Cincinnati, OH 45999-0031

## Form 4868

### Taxpayers who live in:

### Without a payment

New Jersey, New York  
(New York City and counties of  
Nassau, Rockland, Suffolk, and Westchester)

Holtsville, NY 00501

P.O. Box 22423  
Newark, NJ 07101-2423

Massachusetts, Michigan,  
New York (all other counties),  
Rhode Island

Andover, MA 05501

P.O. Box 13843  
Philadelphia, PA 19101-3843

Maine, New Hampshire,  
Vermont

Philadelphia, PA 19255

P.O. Box 13843  
Philadelphia, PA 19101-3843

Connecticut, Delaware

Philadelphia, PA 19255

P.O. Box 22423  
Newark, NJ 07101-2423

Florida, Georgia,  
North Carolina, South Carolina,  
West Virginia

Atlanta, GA 39901

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

Arizona, Colorado, Idaho,  
Montana, New Mexico,  
Texas, Wyoming  
Utah

Austin, TX 73301

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

Alaska, California,

Fresno, CA 93888

P.O. Box 660575  
Dallas, TX 75266-0575  
P.O. Box 7122

Hawaii, Nevada		San Francisco, CA 94120-7122
Oregon	Fresno, CA 93888	P.O. Box 970028 St. Louis, MO 63197-0028
Illinois, Iowa, Kansas, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999	P.O. Box 970028 St. Louis, MO 63197-0028
Oklahoma	Kansas City, MO 64999	P.O. Box 105050 Atlanta, GA 30348-5050
Alabama, Arkansas, Kentucky, Louisiana, Mississippi, Tennessee, Virginia	Memphis, TN 37501	P.O. Box 105050 Atlanta, GA 30348-5050
Nebraska, North Dakota, South Dakota, Washington	Ogden, UT 84201	P.O. Box 30659 Los Angeles, CA 90030-0659
Ohio	Cincinnati, OH 45999	P.O. Box 80109 Cincinnati, OH 45280-0009
Indiana, Maryland, Pennsylvania, District of Columbia	Philadelphia, PA 19255	P.O. Box 80109 Cincinnati, OH 45280-0009
All APO and FPO addresses, American Samoa, non-permanent residents of Guam or the Virgin Islands, Puerto Rico, a foreign country	Philadelphia, PA 19255	P.O. Box 80109 Cincinnati, OH 45280-0009

### Form 8855-V

#### Taxpayers who live in:

#### With a payment

All states

P.O. Box 105571  
Atlanta, GA 30348-5571

## Business Tax Returns

### Form 940

#### Taxpayers who live in:

#### Without a payment

#### With a payment

Connecticut, Delaware,  
District of Columbia,  
Illinois, Indiana, Kentucky, Maine,  
Maryland, Massachusetts, Michigan,  
New Hampshire, New Jersey, New York,  
North Carolina, Ohio, Pennsylvania,  
Rhode Island, South Carolina, Vermont,  
Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999-0046

P.O. Box 105887  
Atlanta, GA 30348-5887

Alabama, Alaska,  
Arizona, Arkansas,  
California, Colorado, Florida, Georgia,  
Hawaii, Idaho, Iowa, Kansas, Louisiana,  
Minnesota, Mississippi, Missouri, Montana,  
Nebraska, Nevada, New Mexico,  
North Dakota, Oklahoma, Oregon, South Dakota,

Ogden, UT 84201-0046

P.O. Box 660095  
Dallas, TX 75266-0095

Tennessee, Texas, Utah, Washington, Wyoming

Puerto Rico,  
U.S. Virgin Islands

Philadelphia, PA 19255-0046

P.O. Box 80105  
Cincinnati, OH 45280-0005

## Form 940EZ

### Taxpayers who live in:

### Without a payment

### With a payment

Connecticut, Delaware,  
District of Columbia,  
Illinois, Indiana, Kentucky, Maine,  
Maryland, Massachusetts, Michigan,  
New Hampshire, New Jersey, New York,  
North Carolina, Ohio, Pennsylvania,  
Rhode Island, South Carolina, Vermont,  
Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999-0047

P.O. Box 105659  
Atlanta, GA 30348-5659

Alabama, Alaska,  
Arizona, Arkansas,  
California, Colorado, Florida, Georgia,  
Hawaii, Idaho, Iowa, Kansas, Louisiana,  
Minnesota, Mississippi, Missouri, Montana,  
Nebraska, Nevada, New Mexico, North Dakota,  
Oklahoma, Oregon, South Dakota, Tennessee,  
Texas, Utah, Washington, Wyoming

Ogden, UT 84201-0047

P.O. Box 660351  
Dallas, TX 75266-0351

Puerto Rico,  
U.S. Virgin Islands

Philadelphia, PA 19255-0047

P.O. Box 80105  
Cincinnati, OH 45280-0005

## Form 941

### Taxpayers who live in:

### Without a payment

### With a payment

Connecticut, Delaware,  
District of Columbia,  
Illinois, Indiana, Kentucky, Maine,  
Maryland, Massachusetts, Michigan,  
New Hampshire, New Jersey, New York,  
North Carolina, Ohio, Pennsylvania,  
Rhode Island, South Carolina, Vermont,  
Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999-0005

P.O. Box 105703  
Atlanta, GA 30348-5703

Alabama, Alaska,  
Arizona, Arkansas,  
California, Colorado, Florida, Georgia,  
Hawaii, Idaho, Iowa, Kansas, Louisiana,  
Minnesota, Mississippi, Missouri,  
Montana, Nebraska, Nevada, New Mexico,  
North Dakota, Oklahoma, Oregon, South Dakota,  
Tennessee, Texas, Utah, Washington, Wyoming

Ogden, UT 84201-0005

P.O. Box 660264  
Dallas, TX 75266-0264

No legal residence or  
principal place of business

Philadelphia, PA 19255-0005

P.O. Box 80106  
Cincinnati, OH 45280-0006

## Form 943

### Taxpayers who live in:

### Without a payment

### With a payment

Connecticut, Delaware,  
District of Columbia,  
Illinois, Indiana, Kentucky, Maine,  
Maryland, Massachusetts, Michigan,  
New Hampshire, New Jersey, New York,  
North Carolina, Ohio, Pennsylvania,  
Rhode Island, South Carolina, Vermont,  
Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999-0008

P.O. Box 105094  
Atlanta, GA 30348-5094

Alabama, Alaska,  
Arizona, Arkansas,  
California, Colorado, Florida, Georgia,  
Hawaii, Idaho, Iowa, Kansas, Louisiana,  
Minnesota, Mississippi, Missouri, Montana,  
Nebraska, Nevada, New Mexico, North Dakota,  
Oklahoma, Oregon, South Dakota, Tennessee,  
Texas, Utah, Washington, Wyoming

Ogden, UT 84201-0008

P.O. Box 660587  
Dallas, TX 75266-0587

No legal residence or  
principal place of business  
in any state

Philadelphia, PA 19255-8526

P.O. Box 80107  
Cincinnati, OH 45280-0007

## Form 945

### Taxpayers who live in:

### Without a payment

### With a payment

Connecticut, Delaware,  
District of Columbia,  
Illinois, Indiana, Kentucky, Maine,  
Maryland, Massachusetts, Michigan,  
New Hampshire, New Jersey, New York,  
North Carolina, Ohio, Pennsylvania,  
Rhode Island, South Carolina, Vermont,  
Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999-0042

P.O. Box 105092  
Atlanta, GA 30348-5092

Alabama, Alaska,  
Arizona, Arkansas,  
California, Colorado, Florida, Georgia,  
Hawaii, Idaho, Iowa, Kansas, Louisiana,  
Minnesota, Mississippi, Missouri, Montana,  
Nebraska, Nevada, New Mexico, North Dakota,  
Oklahoma, Oregon, South Dakota, Tennessee,  
Texas, Utah, Washington, Wyoming

Ogden, UT 84201-0042

P.O. Box 660443  
Dallas, TX 75266-0443

No legal residence or  
principal place of business  
in any state

Philadelphia, PA 19255-0042

P.O. Box 80108  
Cincinnati, OH 45280-0008

## Estate and Gift Tax Forms 706, 4768, 709

All states

Cincinnati, OH 45999

## Forms 1120 and 1120S

Corporations with assets less than

**\$10 million based in:**

**With or without a payment**

Connecticut, Delaware,  
District of Columbia,  
Illinois, Indiana, Kentucky, Maine,  
Maryland, Massachusetts, Michigan,  
New Hampshire, New Jersey, New York,  
North Carolina, Ohio, Pennsylvania,  
Rhode Island, South Carolina, Vermont,  
Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999-0013

Alabama, Alaska,  
Arizona, Arkansas,  
California, Colorado, Florida, Georgia,  
Hawaii, Idaho, Iowa, Kansas, Louisiana,  
Minnesota, Mississippi, Missouri, Montana,  
Nebraska, Nevada, New Mexico, North Dakota,  
Oklahoma, Oregon, South Dakota, Tennessee,  
Texas, Utah, Washington, Wyoming

Ogden, UT 84201-0013

Puerto Rico,  
U.S. Virgin Islands

Philadelphia, PA 19255-0013

**All corporations with assets  
greater than \$10 million:**

**With or without a payment**

All states

Ogden, UT 84201-0013

**Forms 1065**

**All partnerships with assets  
greater than \$10 million:**

**With or without a payment**

All states

Ogden, UT 84201-0013

**All partnerships with assets  
less than \$10 million:**

**With or without a payment**

Connecticut, Delaware,  
District of Columbia,  
Illinois, Indiana, Kentucky, Maine,  
Maryland, Massachusetts, Michigan,  
New Hampshire, New Jersey, New York,  
North Carolina, Ohio, Pennsylvania,  
Rhode Island, South Carolina, Vermont,  
Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999-0013

Alabama, Alaska,  
Arizona, Arkansas,  
California, Colorado, Florida, Georgia,  
Hawaii, Idaho, Iowa, Kansas, Louisiana,  
Minnesota, Mississippi, Missouri, Montana,  
Nebraska, Nevada, New Mexico, North Dakota,  
Oklahoma, Oregon, South Dakota, Tennessee,

Ogden, UT 84201-0013

Texas, Utah, Washington, Wyoming

Puerto Rico,  
U.S. Virgin Islands

Philadelphia, PA 19255-0013