

# Where to File 2002 Taxes

**Beginning in January 2003, practitioners should mail returns and payments to the following addresses.**

## Forms 1040 (Practitioners)

Client lives in . . .	No payment enclosed (Note: the first line of the address should be Internal Revenue Service Center)	With payment enclosed
Florida, Georgia, Mississippi, North Carolina, South Carolina, West Virginia	Atlanta, GA 39901-0002	P.O. Box 105093 Atlanta, GA 30348-5093
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, Rhode Island	Andover, MA 05501-0002	P.O. Box 37002 Hartford, CT 06176-0002
Maine, New Hampshire, New York, (all other counties), Vermont	Andover, MA 05501-0002	P.O. Box 1214 Charlotte, NC 28201-1214
Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Utah, Wisconsin	Kansas City, MO 64999-0002	P.O. Box 970011 St. Louis, MO 63197-0011
Connecticut, Delaware, District of Columbia, Maryland, New Jersey Pennsylvania	Philadelphia, PA 19255-0002	P.O. Box 80101 Cincinnati, OH 45280-0001
Colorado, Kentucky, Louisiana, Montana, New Mexico, Oklahoma, Texas, Wyoming	Austin, TX 73301-0002	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, California, Hawaii, Nevada, Oregon	Fresno, CA 93888-0002	P.O. Box 7704 San Francisco, CA 94120-7704
Arizona, Idaho, Washington	Fresno, CA 93888-0002	P.O. Box 60840 Los Angeles, CA 90060-0840
Alabama, Arkansas, Ohio, Tennessee, Virginia	Memphis, TN 37501-0002	P.O. Box 105017 Atlanta, GA 30348-5017
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico ( <i>or if excluding foreign income under section 933</i> ), 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

## Forms 1040A (Practitioners)

Client lives in . . .	No payment enclosed (Note: the first line of the address should be Internal Revenue Service Center)	With payment enclosed
Florida, Georgia, Mississippi, North Carolina, South Carolina, West Virginia	Atlanta, GA 39901-0015	P.O. Box 105093 Atlanta, GA 30348-5093
New York (New York City, and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501-0015	P.O. Box 1187 Newark, NJ 07101-1187
Massachusetts, Michigan, Rhode Island,	Andover, MA 05501-0015	P.O. Box 37002 Hartford, CT 06176-0002
Maine, New Hampshire, New York (all other counties), Vermont	Andover, MA 05501-0015	P.O. Box 1214 Charlotte, NC 28201-1214
Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Utah, Wisconsin	Kansas City, MO 64999-0015	P.O. Box 970011 St. Louis, MO 63197-0011
Connecticut, Delaware, District of Columbia , Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255-0015	P.O. Box 80101 Cincinnati, OH 45280-0001
Colorado, Kentucky, Louisiana, Montana, New Mexico, Oklahoma, Texas, Wyoming	Austin, TX 73301-0015	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, California, Hawaii, Nevada, Oregon	Fresno, CA 93888-0015	P.O. Box 7704 San Francisco, CA 94120-7704
Arizona, Idaho, Washington	Fresno, CA 93888- 0015	P.O. Box 60840 Los Angeles, CA 90060-0840
Alabama, Arkansas, Ohio, Tennessee, Virginia	Memphis, TN 37501-0015	P.O. Box 105017 Atlanta, GA 30348-5017
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico ( <i>or if excluding foreign income under section 933</i> ), 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

## Forms 1040EZ (Practitioners)

Client lives in . . .	No payment enclosed (Note: the first line of the address should be Internal Revenue Service Center)	With payment enclosed
Florida, Georgia, Mississippi, North Carolina, South Carolina, West Virginia	Atlanta, GA 39901-0014	P.O. Box 105093 Atlanta, GA 30348-5093
New York (New York City, and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501-0014	P.O. Box 1187 Newark, NJ 07101-1187
Massachusetts, Michigan, Rhode Island	Andover, MA 05501-0014	P.O. Box 37002 Hartford, CT 06176-0002
Maine, New Hampshire, New York (all other counties), Vermont	Andover, MA 05501-0014	P.O. Box 1214 Charlotte, NC 28201-1214
Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Utah, Wisconsin	Kansas City, MO 64999-0014	P.O. Box 970011 St. Louis, MO 63197-0011
Connecticut, Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255-0014	P.O. Box 80101 Cincinnati, OH 45280-0001
Colorado, Kentucky, Louisiana, Montana, New Mexico, Oklahoma, Texas, Wyoming	Austin, TX 73301-0014	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, California ( <i>all counties</i> ), Hawaii, Nevada, Oregon	Fresno, CA 93888-0014	P.O. Box 7704 San Francisco, CA 94120-7704
Arizona, Idaho, Washington	Fresno, CA 93888-0014	P.O. Box 60840 Los Angeles, CA 90060-0840
Alabama, Arkansas, Ohio, Tennessee, Virginia	Memphis, TN 37501-0014	P.O. Box 105017 Atlanta, GA 30348-5017
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico ( <i>or if excluding foreign income under section 933</i> ), 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
<p>*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</p>		

## Forms 1040-ES (Practitioners)

Client lives in . . .	(Note: the first line of the address should be Internal Revenue Service Center
Florida, Georgia, Mississippi, North Carolina, South Carolina, West Virginia	P.O. Box 105900 Atlanta, GA 30348-5900
New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	P.O. Box 162 Newark, NJ 07101-0162
Massachusetts, Michigan, Rhode Island,	P.O. Box 37001 Hartford, CT 06176-0001
Maine, New Hampshire, New York (all other counties), Vermont	P.O. Box 1219 Charlotte, NC 28201-1219
Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Utah, Wisconsin	P.O. Box 970006 St. Louis, MO 63197-0006
Connecticut, Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania	P.O. Box 80102 Cincinnati, OH 45280-0002
Colorado, Kentucky, Louisiana, Montana, New Mexico, Oklahoma, Texas, Wyoming	P.O. Box 660406 Dallas, TX 75266-0406
Alaska, California, Hawaii, Nevada, Oregon	P.O. Box 510000 San Francisco, CA 94151-5100
Arizona, Idaho, Washington	P.O. Box 54919 Los Angeles, CA 90054-0919
Alabama, Arkansas, Ohio, Tennessee, Virginia	P.O. Box 105225 Atlanta, GA 30348-5225
All APO and FPO addresses, American Samoa, the Commonwealth of the Northern Mariana Islands, nonpermanent residents of Guam or the Virgin Islands, Puerto Rico, (or if excluding income under section 933), or a foreign country (U.S. citizens and those filing Form 2555, Form 2555-EZ or Form 4563)	P.O. Box 80102 Cincinnati, OH 45280-0002
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

\* Permanent residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for permanent residents and the self-employment tax vouchers to the address for nonpermanent residents.

## Forms 4868 (Practitioners)

Client lives in . . .	No payment enclosed (Note: the first line of the address should be Internal Revenue Service Center)	With payment enclosed
Florida, Georgia, Mississippi, North Carolina, South Carolina, West Virginia	Atlanta, GA 39901	P.O. Box 105073 Atlanta, GA 30348-5073
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, Rhode Island	Andover, MA 05501	P.O. Box 37003 Hartford, CT 06176-0003
Maine, New Hampshire, New York (all other counties), Vermont	Andover, MA 05501	P.O. 1236 Charlotte, NC 28201-1236
Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Utah, Wisconsin	Kansas City, MO 64999	P.O. Box 970028 St. Louis, MO 63197-0028
District of Columbia, Connecticut, Delaware, Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255	P.O. Box 80109 Cincinnati, OH 45280-0009
Colorado, Kentucky, Louisiana, Montana, New Mexico, Oklahoma, Texas, Wyoming	Austin, TX 73301	P.O. Box 660575 Dallas, TX 75266-0575
Alaska, California, Hawaii, Nevada, Oregon	Fresno, CA 93888	P.O. Box 7122 San Francisco, CA 94120-7122
Arizona, Idaho, Washington	Fresno, CA 93888	P.O. Box 30659 Los Angeles, CA 90060-0659
Alabama, Arkansas, Ohio, Tennessee, Virginia	Memphis, TN 37501	P.O. Box 105050 Atlanta, GA 30348-5050
American Samoa or Puerto Rico, (or exclude income under section 933); is a nonpermanent resident of Guam or the Virgin Islands; has an APO, FPO, or foreign address; is a dual-status alien; or files Form 2555, 2555-EZ, or 4563	Philadelphia, PA 19255-0215	P.O. Box 80109 Cincinnati, OH 45280-0009
Guam: Permanent resident	Send Form 4868 and payments to	Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921
Virgin Islands: Permanent resident:	Send Form 4868 and payments to	V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802

## Form 940 (Practitioners)

Client lives in . . .

No payment enclosed

With payment enclosed

(Note: the first line of the address should be Internal Revenue Service Center)

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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

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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  
84201-0046

P.O. Box 660095  
Dallas TX 75266-0095

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Puerto Rico,  
U. S. Virgin Islands

Philadelphia, PA  
19255-0046

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

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## Form 940EZ (Practitioners)

Client lives in . . .

No payment enclosed

With payment enclosed

(Note: the first line of the address should be Internal Revenue Service Center)

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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

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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

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Puerto Rico,  
U. S. Virgin Islands

Philadelphia, Pa  
19255-0047

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

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## Form 941 (Practitioners)

Client lives in . . .	No payment enclosed	With payment enclosed
	(Note: the first line of the address should be Internal Revenue Service Center)	
Connecticut, Delaware, District of Columbia, 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, 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 In any state	Philadelphia, PA 19255-0005	P. O. Box 80106 Cincinnati, OH 45280-0006

## Form 943 (Practitioners)

Client lives in . . .	No payment enclosed	With payment enclosed
	(Note: the first line of the address should be Internal Revenue Service Center)	
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 (Practitioners)

Client lives in . . .	No payment enclosed	With payment enclosed
	(Note: the first line of the address should be Internal Revenue Service Center)	
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 or business In any state	Philadelphia, PA 19255-0042	P.O. Box 80108 Cincinnati, OH 45280-0008

## Form 1041-ES (Practitioners)

Client lives in . . .	With payment enclosed
	(Note: the first line of the address should be Internal Revenue Service Center)
All states, Canada and Mexico	P. O. Box 105401 Atlanta, GA 30348-5401

## Form 2290 (Practitioners)

Client lives in . . .	No payment enclosed	With payment enclosed
	(Note: the first line of the address should be Internal Revenue Service Center)	
All states, Canada and Mexico	Cincinnati, OH 45999-0031	P.O. Box 105421 Atlanta, GA 30348-5421