

# TAXPAYERS

REF T104003.01

## ADDRESSES TO USE DURING CALENDAR YEAR 2003

### for FORM 1040

If you live in . . .

Then use this address if you ...

**ARE NOT  
ENCLOSING A  
CHECK OR  
MONEY ORDER**

**ARE ENCLOSING A  
CHECK OR  
MONEY ORDER**

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

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

Atlanta, GA  
39901-0002

Atlanta, GA  
39901-0102

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

Holtsville, NY  
00501-0002

Holtsville, NY  
00501-0102

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

Andover, MA  
05501-0002

Andover, MA  
05501-0102

Connecticut, Delaware, District of  
Columbia, Maryland, New Jersey,  
Pennsylvania

Philadelphia, PA  
19255-0002

Philadelphia, PA  
19255-0102

Colorado, Kentucky, Louisiana,  
Montana, New Mexico, Oklahoma,  
Texas, Wyoming

Austin, TX  
73301-0002

Austin, TX  
73301-0102

Alaska, Arizona, California, Hawaii,  
Idaho, Nevada, Oregon, Washington

Fresno, CA  
93888-0002

Fresno, CA  
93888-0102

Illinois, Indiana, Iowa, Kansas,  
Minnesota, Missouri, Nebraska,  
North Dakota, South Dakota,  
Utah, Wisconsin

Kansas City, MO  
64999 -0002

Kansas City, MO  
64999 -0102

Alabama, Arkansas, Ohio,  
Tennessee, Virginia

Memphis, TN  
37501-0002

Memphis, TN  
37501-0102

All APO and FPO addresses,  
American Samoa, nonpermanent  
residents of Guam or the Virgin  
Islands, Puerto Rico (or if excluding  
income under section 933), a foreign  
country: U.S. citizens and those filing  
Form 2555, 2555-EZ, or 4563

Philadelphia, PA  
19255-0215

Philadelphia, PA  
19255-0215

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Guam:

Permanent residents:

**Send Form 1040 and payments to:**  
Department of Revenue and Taxation  
Government of Guam  
P.O. Box 23607  
GMF, GU 96921

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Virgin Islands:

Permanent residents:

**Send Form 1040 and payments to:**  
V.I. Bureau of Internal Revenue  
9601 Estate Thomas  
Charlotte Amalie, St. Thomas, VI 00802