

TAX PROFESSIONALS

REF TP4003.01

FOR USE DURING CALENDAR YEAR 2003

WHERE TO FILE 2002 TAXES

FORM 1040

IF your client lives in . . .

and you are filing your client's return AND ...

**ARE NOT
ENCLOSING A
PAYMENT**, then use
this address...

**ARE ENCLOSING A
PAYMENT**, then use
this address...

**(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

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 (or if
excluding foreign income under
section 933), 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

Guam:

Permanent resident

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

Virgin Islands:

Permanent resident

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