

# **TAX PROFESSIONALS**

REF TP40ES03.01

## **FOR USE DURING CALENDAR YEAR 2003**

### **WHERE TO FILE 2003 TAXES**

#### **FORM 1040-ES**

**IF your client lives in . . .**

**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

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

Guam:

Permanent residents \*

**Send estimated income tax vouchers and payments to:**

Department of Revenue and Taxation  
Government of Guam  
P.O. Box 23607  
GMF, GU 96921

**Send estimated self-employment tax vouchers and payments to:**

Internal Revenue Service  
P.O. Box 80102  
Cincinnati, OH 45280-0002

---

Virgin Islands:

Permanent residents \*

**Send estimated income tax vouchers and payments to:**

V.I. Bureau of Internal Revenue  
9601 Estate Thomas  
Charlotte Amalie, St. Thomas, VI 00802

**Send estimated self-employment tax vouchers and payments to:**

Internal Revenue Service  
P.O. Box 80102  
Cincinnati, OH 45280-0002

---

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