

TAX PROFESSIONALS

REF TP486803.01

FOR USE DURING CALENDAR YEAR 2003

WHERE TO FILE 2002 TAXES

FORM 4868

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

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
