For Use During Calendar Year 2004

Where To File 2003 Taxes For Businesses

Form	Title	Where To File	If	If	If
W-7	Application for IRS Individual Taxpayer Identification Number	Internal Revenue Service, Philadelphia Submission Processing Center, ATIN Unit, P.O. Box 447, Bensalem, PA 19020			
W-7A	Application for Adoption Tax Identification Number	Internal Revenue Service, Philadelphia Submission Processing Center, ATIN Unit, P.O. Box 447, Bensalem, PA 19020			
W-7SP	Application for IRS Individual Taxpayer Identification Number (Spanish Version)	Internal Revenue Service, Philadelphia Submission Processing Center, ATIN Unit, P.O. Box 447, Bensalem, PA 19020			

56F	Notice	If the fiduciary's	If the	
	Concerning	principal	fiduciary's	
	Fiduciary	business, office,	principal	
	Relationship of	or agency is	business,	
	Financial	located in	office, or	
	Institution	Connecticut,	agency is	
		Delaware,	located in	
		District of	Alabama,	
		Columbia,	Alaska,	
		Illinois, Indiana,	Arizona,	
		Kentucky, Maine,	Arkansas,	
		Maryland,	California,	
		Massachusetts,	Colorado,	
		Michigan, New	Florida,	
		Hampshire, New	Georgia,	
		Jersey, New	Hawaii, Idaho,	
		York, North	Iowa, Kansas,	
		Carolina, Ohio,	Louisiana,	
		Pennsylvania,	Minnesota,	
		Rhode Island,	Mississippi,	
		South Carolina,	Missouri,	
		Vermont,	Montana,	
		Virginia, West	Nebraska,	
		Virginia,	Nevada, New	
		Wisconsin, use	Mexico, North	
		the following	Dakota,	
		address:	Oklahoma,	
		Internal	Oregon, South	
		Revenue Service	Dakota,	
		Center,	Tennessee,	
		Cincinnati, OH	Texas, Utah,	
		45999-0042	Washington,	
			Wyoming, use	
			the following	
			address:	
			Internal	
			Revenue	
			Service	
			Center,	
			Ogden, UT	
			84201-0042	

706GS (D-1)	Notification of Distribution From a Generation- Skipping Transfer Trust	Internal Revenue Service Center, Cincinnati, OH 45999 (where the Form 706 was filed)	If the settlor is (or was at death) a Resident U.S. citizen or resident alien, then the address is: Internal Revenue Service Center, Cincinnati, OH 45999	If the settlor is (or was at death) a Resident U.S. citizen or resident alien (private delivery service), then the address is: Internal Revenue Service Center; 201 W. Rivercenter Blvd., Covington,	If the settlor is (or was at death) a Nonresident U.S. citizen or alien, then the address is: Internal Revenue Service Center Philadelphia, PA 19255, USA.
706GS(T)	Generation- Skipping Transfer Tax Return For Terminations	Internal Revenue Service Center, Cincinnati, OH 45999 (where the Form 706 was filed)	If the settlor is (or was at death) a Resident U.S. citizen or resident alien, then the address is: Internal Revenue Service Center; Cincinnati, OH 45999.	KY 41011. If the settlor is (or was at death) a Resident U.S. citizen or resident alien (private delivery service), then the address is: Internal Revenue Service Center; 201 W. Rivercenter Blvd., Covington, KY 41011.	If the settlor is (or was at death) a Nonresident U.S. citizen or alien, then the address is: Internal Revenue Service Center; Philadelphia, PA 19255, USA.

70.COD#	II '. 10: ·	EI E FOCODE	10.1	TC:1	TC/1 · · · · · · · · · · · · · · · · · · ·
706QDT	United States	File Form 706-QDT	If the estate of	If the estate of	If the estate of
	Estate Tax	with the same	the decedent	the decedent	the decedent
	Return for	Internal Revenue	(grantor of the	(grantor of the	(grantor of the
	Qualified	Service Center where	QDOT) filed	QDOT) filed	QDOT) filed
	Domestic Trusts	the Form 706, or	Form 706, United	Form 706,	Form 706-NA,
		Form 706-NA, for the	States Estate (and	United States	United States
		estate of the decedent	Generation-	Estate (and	Estate (and
		was filed.	Skipping	Generation-	Generation-
			Transfer) Tax	Skipping	Skipping
			Return, then file	Transfer) Tax	Transfer) Tax
			Form 706QDT at	Return (private	Return, Estate
			the Internal	delivery	of nonresident
			Revenue	service), then	not a citizen of
			Service,	file Form	the United
			Cincinnati, OH	706QDT at the	States, then file
			45999	Internal	Form 706QDT
				Revenue	at the Internal
				Service, 201	Revenue
				W.	Service,
				Rivercenter	Philadelphia,
				Blvd.,	PA 19255,
				Covington,	USA.
				KY 41011.	
709	United States		The 50 states or	The 50 states or	If you are
	Gift (and		the District of	the District of	located in a
	Generation -		Columbia, then	Columbia	foreign
	Skipping		the address is	(private	country,
	Transfer) Tax		Internal	delivery	American
	Return		Revenue Service	service), then	Samoa, Guam,
			Center,	the address is	the Virgin
			Cincinnati, OH	Internal	Islands, Puerto
			45999.	Revenue	Rico, or have
				Service	an APO or FPO
				Center, 201	address, then
				W.	the address is
				Rivercenter	Internal
				Blvd.,	Revenue
				Covington,	Service
				KY 41011.	Center,
					Philadelphia,
					PA 19255.

709A	United States Short Form Gift Tax Return		U.S. citizen or resident alien living in the 50 states or the District of Columbia, then the address is Internal Revenue Service Center, Cincinnati, OH 45999.	U.S. citizen or resident alien living in the 50 states or the District of Columbia (private delivery service), then the address is Internal Revenue Service Center, Covington, KY 41011.	U.S. citizen living in a foreign country, American Samoa, Guam, the Virgin Islands, Puerto Rico, or having an APO or FPO address, then the address is Internal Revenue Service Center, Philadelphia, PA 19255.
940PR	Employer's Annual Federal Employment (FUTA) Tax Return (Puerto Rican Version)	Return without payment: Internal Revenue Service, Philadelphia, PA 19255-0046 Return with payment: Internal Revenue Service, P.O. Box 80105, Cincinnati, OH 45280-000			
990C	Farmers' Cooperative Association Income Tax Return	Internal Revenue Service, Ogden, UT 84201-0027			
1041N	U.S. Income Tax Return for Native Alaska Settlement Trust	Internal Revenue Service Center Ogden, UT 84201			

1065	U.S. Return of	If the	If the	A foreign
1005	Partnership	partnership's	partnership's	country or a
	Income	principal	principal	U.S.
		business, office,	business,	possession:
		or agency is	office, or	Internal
		located in:	agency is	Revenue
		Connecticut,	located in:	Service
		Delaware,	Alabama,	Center,
		District of	Alaska,	Philadelphia,
		Columbia,	Arizona,	PA 19255-
		Illinois, Indiana,	Arkansas,	0048
		Kentucky, Maine,	California,	
		Maryland,	Colorado,	
		Massachusetts,	Florida,	
		Michigan, New	Georgia,	
		Hampshire, New	Hawaii, Idaho,	
		Jersey, New	Iowa, Kansas,	
		York, North	Louisiana,	
		Carolina, Ohio,	Minnesota,	
		Pennsylvania,	Mississippi,	
		Rhode Island,	Missouri,	
		South Carolina,	Montana,	
		Vermont,	Nebraska,	
		Virginia, West	Nevada, New	
		Virginia,	Mexico, North	
		Wisconsin. And	Dakota,	
		the total assets at	Oklahoma,	
		the end of tax	Oregon, South	
		year (Form 1065,	Dakota,	
		page 1, item F)	Tennessee,	
		are: Less than	Texas, Utah,	
		10 million Mail to: Internal	Washington,	
		Revenue Service	Wyoming. And the total	
		Center,	assets at the	
		Cincinnati, OH	end of the tax	
		45999-0011. 10	year (Form	
		million or more	1065, page 1,	
		Mail to: Internal	item F) are any	
		Revenue Service,	amount, use	
		Ogden, UT	the following	
		84201-0011	Internal	
		3.201 3011	Revenue	
			Service Center	
			address:	
			Ogden, UT	
			84201-0011	

1066	U.S. Real Estate	If the REMIC's	If the REMIC's	
	Mortgage	principal	principal	
	Investment	business, office,	business,	
	Conduit	or agency is	office, or	
	(REMIC) Income	located in: The	agency is	
	Tax Return	United States, use	located in: A	
		the following	foreign country	
		Internal Revenue	or U.S.	
		Service address:	possession, use	
		Ogden, UT	the following	
		84201-0007	Internal	
			Revenue	
			Service	
			address:	
			Philadelphia,	
			PA, 19255	

1120 IC-	Interest Charge	If the	If the	If the
DISC	Domestic	corporation's	corporation's	corporation's
Disc	International	principal	principal	
		A A	* *	principal
	Sales Corporation	business, office,	business,	business,
	Return	or agency is	office, or	office, or
		located in:	agency is	agency is
		Connecticut,	located in:	located in: A
		Delaware,	Alabama,	foreign country
		District of	Alaska,	or U.S.
		Columbia,	Arizona,	possession, use
		Illinois, Indiana,	Arkansas,	the following
		Kentucky, Maine,	California,	Internal
		Maryland,	Colorado,	Revenue
		Massachusetts,	Florida,	Service Center
		Michigan, New	Georgia,	address:
		Hampshire, New	Hawaii, Idaho,	Philadelphia,
		Jersey, New	Iowa, Kansas,	PA 19255-
		York, North	Louisiana,	0012
		Carolina, Ohio,	Minnesota,	
		Pennsylvania,	Mississippi,	
		Rhode Island,	Missouri,	
		South Carolina,	Montana,	
		Vermont,	Nebraska,	
		Virginia, West	Nevada, New	
		Virginia,	Mexico, North	
		Wisconsin. And	Dakota,	
		the total assets at	Oklahoma,	
		the end of the tax	Oregon, South	
		year are less than	Dakota,	
		\$10 million. Use	Tennessee,	
		the following	Texas, Utah,	
		Internal Revenue	Washington,	
		Service Center	Wyoming.	
		address:	And the total	
		Cincinnati, OH	assets at the	
		45999-0012. \$10	end of the tax	
		million or more	year are any	
		use the following	amount, use the	
		Internal Revenue	following	
		Service Center	Internal	
		address: Ogden,	Revenue	
		UT 84201-0012	Service Center	
			address:	
			Ogden, UT	
<u> </u>			84201-0012	

1120L	U.S. Life	If the	If the	If the
1120L	Insurance	corporation's	corporation's	corporation's
	Company Income	principal	principal	principal
	Tax Return	business, office,	business,	business,
	Tax Ketuiii		-	office, or
		or agency is located in:	office, or	*
			agency is	agency is
		Connecticut,	located in:	located in: A
		Delaware,	Alabama,	foreign country
		District of	Alaska,	or U.S.
		Columbia,	Arizona,	possession (or
		Illinois, Indiana,	Arkansas,	the corporation
		Kentucky, Maine,	California,	is claiming the
		Maryland,	Colorado,	possessions
		Massachusetts,	Florida,	corporation tax
		Michigan, New	Georgia,	credit under
		Hampshire, New	Hawaii, Idaho,	sections 30A
		Jersey, New	Iowa, Kansas,	and 9936), use
		York, North	Louisiana,	the following
		Carolina, Ohio,	Minnesota,	Internal
		Pennsylvania,	Mississippi,	Revenue
		Rhode Island,	Missouri,	Service Center
		South Carolina,	Montana,	address:
		Vermont,	Nebraska,	Philadelphia,
		Virginia, West	Nevada, New	PA 19255-
		Virginia,	Mexico, North	0012
		Wisconsin. And	Dakota,	
		the total assets at	Oklahoma,	
		the end of the tax	Oregon, South	
		year are less than	Dakota,	
		\$10 million. Use	Tennessee,	
		the following	Texas, Utah,	
		Internal Revenue	Washington,	
		Service Center	Wyoming.	
		address:	And the total	
		Cincinnati, OH	assets at the	
		45999-0012. \$10	end of the tax	
		million or more	year are any	
		use the following	amount, use the	
		Internal Revenue	following	
		Service Center	Internal	
		address: Ogden,	Revenue	
		UT 84201-0012.	Service Center	
			address:	
			Ogden, UT	
			84201-0012	
			04201-0012	

1120 PC	US Property and Casualty Insurance Company Income Tax Return		If the corporation's principal business, office, or agency is located in the United States, use the following Internal Revenue Service Center address: Ogden, UT 84201-0012	If the corporation's principal business, office, or agency is located in: A foreign country or U.S. possession (or the corporation is claiming the possessions corporation tax credit under sections 30A and 9936), use the following Internal Revenue Service Center address: Philadelphia, PA 19255-0012	
5471 Copy	Information Return of Certain Foreign Corporations	Original file with taxpayers' income tax return Copy sent to: Internal Revenue Service Submission Processing Center Philadelphia, PA 19255			
5472 Copy	Information Return of a Foreign Owned U.S. Corporation	Original file with taxpayers' income tax return Copy sent to: Internal Revenue Service Submission Processing Center Philadelphia, PA 19255			

8109	Federal Tax	Einanaial Agant			
8109		Financial Agent			
	Deposit Coupon	Federal Tax Deposit			
		Processing			
		P.O. Box 970030			
		St. Louis, MO 63197			
8109 B	FTD Deposit	Financial Agent			
	Form (Over The	Federal Tax Deposit			
	Counter Version)	Processing			
		P.O. Box 970030			
		St. Louis, MO 63197			
8233	Exemption From	Provided by NRA to			
	Withholding on	withholding agent,			
	Compensation	who in turns submits			
	For Independent	it to the IRS for Final			
	(and Certain	Approval: Internal			
	Dependent)	Revenue Service,			
	Personal Services	International			
	of a Nonresident	Returns Section,			
	Alien Individual	P.O. Box 920,			
		Bensalem, PA			
		19020-8518			
8288	U.S. Withholding	Internal Revenue			
0200	on Dispositions	Service, P.O.Box			
	by Foreign	21086, DP N-423			
	Persons of U.S.	FIRPTA Unit,			
	Real Property	Philadelphia, PA			
	Interests	19114-0586			
8288 A	Statement of	Internal Revenue			
0200 A					
	Withholding on	Service, P.O.Box			
	Dispositions by	21086, DP N-423			
	Foreign Persons	FIRPTA Unit,			
	of U.S. Real	Philadelphia, PA			
	Property Interests	19114-0586			
8288 B	Application for	Internal Revenue			
	Withholding	Service, P.O.Box			
	Certificate for	21086, DP N-423			
	Dispositions by	FIRPTA Unit,			
	Foreign Persons	Philadelphia, PA			
	of U.S. Real	19114-0586			
	Property				
8329	Lender's	File Form 8329 with			
	Information	the Internal Revenue			
	Return for	Service, Ogden, UT			
	Mortgage Credit	84201			
	Certificates				
	(MCCs)				
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Issuer's Quar Information Return for Mortgage Cro Certificates (MCCs)	the Internal Revenue Service, Ogden, UT			
8703 Annual Certification Residential Rental Project	Service, Ogden, UT			
Required Payment or Refund Under Section 7519		If the entity's principal place of business or principal office or agency is located in: 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, use the following address: Internal Revenue Service Center, Cincinnati, OH 45999-0046	If the entity's principal place of business or principal office or agency is located in: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, use the following address: Internal Revenue Service Center, Ogden, UT 84201-0046	

8831	Excise Taxes on Excess Inclusions of REMIC Residual Amounts	If filed by an individual or foreign entity, file it with the Internal Revenue Service Center, Philadelphia, PA 19255 All other entities must file with the Internal Revenue Service Center, Cincinnati, OH 45999			
8855	Election to Treat a Qualified Revocable Trust as Part of an Estate		If you are located in: 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, then file the election here: Internal Revenue Service Center, Cincinnati, OH 45999	If you are located in: 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, then file the election here: Internal Revenue Service Center, Ogden, UT 84201	If you are located in a foreign country or a U.S. possession, then file the election here: Internal Revenue Service, Philadelphia, PA 19255

8865	Return of U.S.	Attach to income tax		
	Persons With	return		
	Respect to			
	Certain Foreign			
	Partnerships			