

**TAXPAYERS/TAX PROFESSIONALS  
ADDRESS TO USE DURING CALENDAR YEAR 2013  
WHERE TO FILE YOUR 2012 TAX RETURN  
FOR THE FORM 1040X**

<b>If you live in....</b>	<b>Then use this address</b>
<b>Florida, Louisiana, Mississippi, Texas</b>	Department of the Treasury Internal Revenue Service Austin, TX 73301
<b>Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming</b>	Department of the Treasury Internal Revenue Service Fresno CA 93888-0422
<b>Alabama, Connecticut, Delaware, District of Columbia, Georgia, Kentucky, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia</b>	Department of the Treasury Internal Revenue Service Kansas City, MO 64999
<b>If you are a U.S. citizen living in foreign country, files Form 2555 or 2555-E. A U.S. resident alien or dual status taxpayer. Filing 4563 Using an APO or FPO address Lives in: America Samoa, The Commonwealth of the Northern Mariana Islands, Guam (non-permanent resident), Puerto Rico (or is excluding under Internal Revenue Code Section 933), U.S. Virgin Islands (non-permanent residents).</b>	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215