

IRS News Release

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Tax Professionals to Send Certain Tax Returns to Different IRS Centers Than Last Year

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WASHINGTON — The Internal Revenue Service is urging tax professionals to be aware of changes that will affect where they send tax returns and payments for clients starting in 2005. The changes are a result of redistributing workload among the seven IRS processing centers to provide better service.

For tax year 2004, the changes affect returns, with or without payments, from Connecticut and Virginia and for returns with payments from Arizona and Utah.

Tax professionals should send:

- Returns from Connecticut without payments to the IRS in Kansas City, Mo.,
- Returns from Connecticut with payments to the IRS in St. Louis, Mo.,
- Returns from Virginia without payments to the IRS in Fresno, Calif., and
- Returns from Arizona, Utah and Virginia with payments to the IRS in San Francisco.

Because many tax professionals will need the addresses for IRS centers before the tax filing season, the IRS is providing them now. The addresses for all of the states are attached.

For taxpayers who file paper returns, the new center addresses will be provided on the envelopes in the tax packages. Taxpayers who e-file will not be affected by these changes. Almost half of all individuals chose to e-file their federal tax returns in 2004.

WHERE TO FILE 2004 TAXES FOR FORM 1040 FOR TAX PROFESSIONALS

(Note: the first line of the address should be: Internal Revenue Service)

If your client lives in	Then use this address if you are filing a client's return and are not enclosing a payment	Then use this address if you are filing a client's return and enclosing a payment**
Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	Atlanta, GA 39901-0002	P.O. Box 105017 Atlanta, GA 30348-5017
Maine, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501-0002	P.O. Box 37002 Hartford, CT 06176-0002
District of Columbia, Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255-0002	P.O. Box 80101 Cincinnati, OH 45280-0001
Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	Austin, TX 73301-0002	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming, Virginia	Fresno, CA 93888-0002	P.O. Box 7704 San Francisco, CA 94120-7704
Connecticut , Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64999-0002	P.O. Box 970011 St. Louis, MO 63197-0011
Ohio	Memphis, TN 37501-0002	P.O. Box 105093 Atlanta, GA 30348-5093
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding foreign income under Internal Revenue Code section 933), dual status alien, 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

* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802

** The addresses listed in this column are different from the addresses listed on the back of the tax booklets. You must use the addresses in this column if you are a preparer.

Note for Form 1040A and 1040EZ returns:

If you are filing a client's Form 1040A or 1040EZ and are enclosing a payment, you will also use the addresses shown in the last column above.

If you are filing a client's Form 1040A and are not enclosing a payment, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0015 instead of -0002 (the Philadelphia +4 ZIP code extension remains -0215).

If you are filing a client's Form 1040EZ and are not enclosing a payment, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0014 instead of -0002 (the Philadelphia +4 ZIP code extension remains -0215).