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## All Individual Returns

# **WITH PAYMENTS**

# will be directed to a lockbox site:

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# **2011 TAXES**

# for 1040 Filers

| If your client lives in   | NOT ENCLOSING<br>A PAYMENT<br>Use this Address  | WITH A PAYMENT<br>Use this Address   |
|---|---|--|
| Alabama, Georgia, North<br>Carolina, South Carolina   | Department of the Treasury<br>Internal Revenue Service<br>Kansas City, MO<br>64999-0002 | Internal Revenue Service<br>P.O. Box 105017<br>Atlanta, GA<br>30348-5017     |
| Florida, Louisiana,<br>Mississippi, Texas   | Department of the Treasury<br>Internal Revenue Service<br>Austin, TX<br>73301-0002      | Internal Revenue Service<br>P.O. Box 1214<br>Charlotte, NC<br>28201-1214     |
| Alaska, Arizona,<br>California, Colorado,<br>Hawaii, Nevada, Oregon,<br>Washington  | Department of the Treasury<br>Internal Revenue Service<br>Fresno, CA<br>93888-0002      | Internal Revenue Service<br>P.O. Box 7704<br>San Francisco, CA<br>94120-7704 |
| Arkansas, Idaho, Illinois,<br>Indiana, Iowa, Kansas,<br>Michigan, Minnesota,<br>Montana, Nebraska, New<br>Mexico, North Dakota,<br>Ohio, Oklahoma, South<br>Dakota, Utah, Wisconsin,<br>Wyoming | Department of the Treasury<br>Internal Revenue Service<br>Fresno, CA<br>93888-0002      | Internal Revenue Service<br>P.O. Box 802501<br>Cincinnati, OH<br>45280-2501  |
| Kentucky, Tennessee,<br>Missouri, New Jersey,<br>Virginia, West Virginia  | Department of the Treasury<br>Internal Revenue Service<br>Kansas City, MO               | Internal Revenue Service<br>P.O. Box 970011<br>St. Louis, MO                 |

64999-0002



63197-0011

## **WITH PAYMENTS**

# for 1040 Filers (continued)

If your client lives in...

NOT ENCLOSING A PAYMENT Use this Address WITH A PAYMENT Use this Address

Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008

#### If your Client is...

Is a U.S. citizen living in foreign country, files Form 2555 or 2555-EZ A U.S. resident alien or dual status taxpayer? Filing Form 4563 Using an APO or FPO address.

Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

#### Lives in:

America Samoa,
The Commonwealth of the
Northern Mariana Islands,
Guam (non-permanent
residents)
Puerto Rico (or is excluding
under Internal Revenue
Code Section 933),
U.S. Virgin Islands
(nonpermanent residents).



## **2011 TAXES**

#### for 1040A Filers

If your client lives in...

NOT ENCLOSING A PAYMENT Use this Address WITH A PAYMENT Use this Address

Alabama, Georgia, North Carolina. South Carolina Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 Internal Revenue Service P.O. Box 105017 Atlanta, GA 30348-5017

Florida, Louisiana, Mississippi, Texas Department of the Treasury Internal Revenue Service Austin, TX 73301-0002 Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214

Alaska, Arizona, California, Colorado, Hawaii, Nevada, Oregon, Washington Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704

Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Wisconsin, Wyoming Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501

Kentucky, Tennessee, Missouri, New Jersey, Virginia, West Virginia Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011



## **WITH PAYMENTS**

# for 1040A Filers (continued)

If your client lives in...

NOT ENCLOSING A PAYMENT Use this Address WITH A PAYMENT Use this Address

Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008

#### If your Client is...

Is a U.S. citizen living in foreign country, files Form 2555 or 2555-EZ A U.S. resident alien or dual status taxpayer? Filing Form 4563 Using an APO or FPO address.

Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

#### Lives in:

America Samoa,
The Commonwealth of the
Northern Mariana Islands,
Guam (non-permanent
residents)
Puerto Rico (or is excluding
under Internal Revenue
Code Section 933),
U.S. Virgin Islands
(nonpermanent residents).



## **2011 TAXES**

#### for 1040-EZ Filers

If your client lives in...

NOT ENCLOSING A PAYMENT Use this AddressX WITH A PAYMENT Use this Address

Alabama, Georgia, North Carolina. South Carolina Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 Internal Revenue Service P.O. Box 105017 Atlanta, GA 30348-5017

Florida, Louisiana, Mississippi, Texas Department of the Treasury Internal Revenue Service Austin, TX 73301-0002 Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214

Alaska, Arizona, California, Colorado, Hawaii, Nevada, Oregon, Washington Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704

Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Wisconsin, Wyoming Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501

Kentucky, Tennessee, Missouri, New Jersey, Virginia, West Virginia Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011



## **WITH PAYMENTS**

# for 1040-EZ Filers (continued)

If your client lives in...

NOT ENCLOSING A PAYMENT Use this Address WITH A PAYMENT Use this Address

Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008

#### If your Client is...

Is a U.S. citizen living in foreign country, files Form 2555 or 2555-EZ A U.S. resident alien or dual status taxpayer? Filing Form 4563 Using an APO or FPO address.

Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

#### Lives in:

America Samoa,
The Commonwealth of the
Northern Mariana Islands,
Guam (non-permanent
residents)
Puerto Rico (or is excluding
under Internal Revenue
Code Section 933),
U.S. Virgin Islands
(nonpermanent residents).



## **2011 TAXES**

## for 1040-ES Filers

If your client lives in... WITH A PAYMENT

Use this Address

Alabama, Georgia, North Carolina, South Carolina Internal Revenue Service P.O. Box 105225 Atlanta, GA 30348-5225

Florida, Louisiana, Mississippi, Texas Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300

Alaska, Arizona, California, Colorado, Hawaii, Nevada, Oregon, Washington Internal Revenue Service P.O. Box 510000 San Francisco, CA 94151-5100

Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Wisconsin, Wyoming Internal Revenue Service P.O. Box 802502 Cincinnati, OH 45280-2502

Kentucky, Tennessee, Missouri, New Jersey, Virginia, West Virginia Internal Revenue Service P.O. Box 970006 St. Louis, MO 63197-0006



## **WITH PAYMENTS**

# for 1040-ES Filers (continued)

If your client lives in...

WITH A PAYMENT **Use this Address** 

Conneticut. Delaware. District of Columbia, Maine. P.O. Box 37007 Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont

Internal Revenue Service Hartford, CT 06176-0007

#### If your Client is...

Is a U.S. citizen living in foreign country, files Form 2555 or 2555-EZ A U.S. resident alien or dual status taxpaver. Filing Form 4563 Using an APO or FPO address.

Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300

#### Lives in:

America Samoa. The Commonwealth of the Northern Mariana Islands. Guam (non-permanent residents) Puerto Rico (or is excluding under Internal Revenue Code Section 933). U.S. Virgin Islands (nonpermanent residents).



# **2011 TAXES**

#### for 4868 Filers

If your client lives in...

NOT ENCLOSING A PAYMENT Use this Address WITH A PAYMENT Use this Address

Alabama, Georgia, North Carolina. South Carolina Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0045 Internal Revenue Service P.O. Box 105050 Atlanta, GA 30348-5050

Florida, Louisiana, Mississippi, Texas Department of the Treasury Internal Revenue Service Austin, TX 73301-0045 Internal Revenue Service P.O. Box 1302 Charlotte, NC 28201-1302

Alaska, Arizona, California, Colorado, Hawaii, Nevada, Oregon, Washington Department of the Treasury Internal Revenue Service Fresno, CA 93888-0045 Internal Revenue Service P.O. Box 7122 San Francisco, CA 94120-7122

Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Wisconsin, Wyoming Department of the Treasury Internal Revenue Service Fresno, CA 93888-0045 Internal Revenue Service P.O. Box 802503 Cincinnati, OH 45280-2503

Kentucky, Tennessee, Missouri, New Jersey, Virginia, West Virginia Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0045 Internal Revenue Service P.O. Box 970028 St. Louis, MO 63197-0028



## **WITH PAYMENTS**

# for 4868 Filers (continued)

If your client lives in...

NOT ENCLOSING A PAYMENT Use this Address WITH A PAYMENT Use this Address

Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island Vermont Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0045 Internal Revenue Service P.O. Box 37009 Hartford, CT 06176-0009

#### If your Client is...

Is a U.S. citizen living in foreign country, files Form 2555 or 2555-EZ A U.S. resident alien or dual status taxpayer? Filing Form 4563 Using an APO or FPO address.

Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 Internal Revenue Service P.O. Box 1302 Charlotte, NC 28201-1302

#### Lives in:

America Samoa,
The Commonwealth of the
Northern Mariana Islands,
Guam (non-permanent
residents)
Puerto Rico (or is excluding
under Internal Revenue
Code Section 933),
U.S. Virgin Islands
(nonpermanent residents).







# **WITH PAYMENTS**

## will be directed to a lockbox site:

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## Employer's Annual Federal Unemployment

# **WITH PAYMENTS (FUTA) TAX RETURN**

## FORM 940, 940PR

#### If your client lives in...

#### NOT ENCLOSING A PAYMENT Use this Address

#### WITH A PAYMENT Use this Address

Connecticut, Delaware,
District of Columbia,
Georgia, Illinois, Indiana,
Kentucky, Maine, Maryland
Massachusetts, Michigan,
New Hampshire, New Jersey,
New York, North Carolina,
Ohio, Pennsylvania, Rhode
Island, South Carolina,
Tennessee, Vermont, Virginia,
West Virginia, Wisconsin

Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0046 Internal Revenue Service P.O. Box 804521 Cincinnati, OH 45280-4521

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046 Internal Revenue Service P.O. Box 105078 Atlanta, GA 30348-5078

Puerto Rico, U.S. Virgin Islands Department of the Treasury Internal Revenue Service P.O. Box 409101 Ogden, UT 84409 Internal Revenue Service P.O. Box 105174 Atlanta, GA 30348-5174

EXEMPTION for Exempt Organizations and government entities. If you are filing Form 940 for an exempt organization or government entity (Federal, state, local or Indian Tribal), use the following address, regardless of your location. Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046

Internal Revenue Service P.O. Box 105078 Atlanta, GA 30348-5078



# Employer's Quarterly

## **FEDERAL TAX RETURN**

## Form 941, 941PR, & 941SS

#### If your client lives in...

#### NOT ENCLOSING A PAYMENT Use this Address

#### WITH A PAYMENT Use this Address

Connecticut, Delaware,
District of Columbia,
Georgia, Illinois, Indiana,
Kentucky, Maine, Maryland
Massachusetts, Michigan,
New Hampshire, New Jersey,
New York, North Carolina,
Ohio, Pennsylvania, Rhode
Island, South Carolina,
Tennessee, Vermont, Virginia,
West Virginia, Wisconsin

Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0005 Internal Revenue Service P.O. Box 804522 Cincinnati, OH 45280-4522

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005 Internal Revenue Service P.O. Box 105083 Atlanta, GA 30348-5083

No legal residence or principal place of business in any state.

Department of the Treasury Internal Revenue Service P.O. Box 409101 Ogden, UT 84409 Internal Revenue Service P.O. Box 105273 Atlanta, GA 30348-5273

EXEMPTION for Exempt Organizations, Federal, State and local Government Entities.and Indian Tribal Government Entities regardless of location. Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005 Internal Revenue Service P.O. Box 105083 Atlanta, GA 30348-5083



## Employer's Annual Tax Return for

## **AGRICULTURAL EMPLOYEES**

## FORM 943, 943PR

#### If your client lives in...

#### NOT ENCLOSING A PAYMENT Use this Address

#### WITH A PAYMENT Use this Address

Connecticut, Delaware,
District of Columbia,
Georgia, Illinois, Indiana,
Kentucky, Maine, Maryland
Massachusetts, Michigan,
New Hampshire, New Jersey,
New York, North Carolina,
Ohio, Pennsylvania, Rhode
Island, South Carolina,
Tennessee, Vermont, Virginia,
West Virginia, Wisconsin

Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0008 Internal Revenue Service P.O. Box 804523 Cincinnati, OH 45280-4523

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming Department of the Treasury Internal Revenue Service Ogden, UT 84201-0008 Internal Revenue Service P.O. Box 105085 Atlanta, GA 30348-5085

No legal residence or principal place of business in any state

Internal Revenue Service P.O. Box 409101 Ogden, UT 84409 Internal Revenue Service P.O. Box 105274 Atlanta, GA 30348-5274

EXEMPTION for Exempt Organizations, Federal, State and local Government Entities and Indian Tribal Government Entities regardless of your location. Department of the Treasury Internal Revenue Service Ogden, UT 84201-0008 Internal Revenue Service P.O. Box 105085 Atlanta, GA 30348-5085



## **Employer's Annual**

## FEDERAL TAX RETURN

#### **Form 944**

#### If your client lives in...

#### NOT ENCLOSING A PAYMENT Use this Address

#### WITH A PAYMENT Use this Address

Connecticut, Delaware,
District of Columbia,
Georgia, Illinois, Indiana,
Kentucky, Maine, Maryland
Massachusetts, Michigan,
New Hampshire, New Jersey,
New York, North Carolina,
Ohio, Pennsylvania, Rhode
Island, South Carolina,
Tennessee, Vermont, Virginia,
West Virginia, Wisconsin

Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0044 Internal Revenue Service P.O. Box 804522 Cincinnati, OH 45280-4522

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044 Internal Revenue Service P.O. Box 105118 Atlanta, GA 30348-5118

No legal residence or principal place of business in any state.

Department of the Treasury Internal Revenue Service P.O. Box 409101 Ogden, UT 84409 Internal Revenue Service P.O. Box 105273 Atlanta, GA 30348-5273

EXEMPTION for Exempt Organizations, Federal, State and local Government Entities.and Indian Tribal Government Entities regardless of location. Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044 Internal Revenue Service P.O. Box 105118 Atlanta, GA 30348-5118



#### Annual Return of Withheld

## **FEDERAL INCOME TAX**

#### **Form 945**

#### If your client lives in...

#### NOT ENCLOSING A PAYMENT Use this Address

#### WITH A PAYMENT Use this Address

Connecticut, Delaware,
District of Columbia,
Georgia, Illinois, Indiana,
Kentucky, Maine, Maryland
Massachusetts, Michigan,
New Hampshire, New Jersey,
New York, North Carolina,
Ohio, Pennsylvania, Rhode
Island, South Carolina,
Tennessee, Vermont, Virginia,
West Virginia, Wisconsin

Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0042 Internal Revenue Service P.O. Box 804524 Cincinnati, OH 45280-4524

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042 Internal Revenue Service P.O. Box 105153 Atlanta, GA 30348-5153

No legal residence or principal place of business in any state

Internal Revenue Service P.O. Box 409101 Ogden, UT 84409 Internal Revenue Service P.O. Box 105288 Atlanta, GA 30348-5288

EXEMPTION for Exempt Organizations, Federal, State and local Government Entities and Indian Tribal Government Entities regardless of your location. Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042 Internal Revenue Service P.O. Box 105153 Atlanta, GA 30348-5153



## **Estimated Income Tax for**

# **ESTATES AND TRUSTS**

## Form 1041-ES

If your client lives in...

WITH A PAYMENT Use this Address

Any State and A Foreign Country or a United States Possession Internal Revenue Service P.O. Box 804526 Cincinnati, OH 45280-4526



# Heavy Vehicle Use

# TAX RETURN/PAYMENT VOUCHER

## Form 2290

If your client lives in...

NOT ENCLOSING A PAYMENT Use this Address WITH A PAYMENT Use this Address

Any State and A Foreign Country or a United States

Possession

Department of Treasury Internal Revenue Service Cincinnati, OH 45999-0031 Internal Revenue Service P.O. Box 804525 Cincinnati, OH 45280-4525





Electronic Payment Options Are Available Paperless, Convenient, Safe, Secure. Visit www.irs.gov (keyword: e-pay) for details.