

**TAX PROFESSIONALS
ADDRESS TO USE DURING CALENDAR YEAR 2009
WHERE TO FILE YOUR 2008 TAX RETURN
FOR THE FORM 1040X**

If you live in....	Then use this address
Alabama, Florida, Georgia, North Carolina, South Carolina, Virginia	Department of the Treasury Internal Revenue Service Atlanta, GA 39901
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, Vermont	Department of the Treasury Internal Revenue Service Andover, MA 05501
Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Fresno CA 93888-0422
Arkansas, Connecticut, Delaware, Indiana, Michigan, Missouri, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999
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).	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215