

**IRS****News Release****WHERE TO FILE ADDRESSES FOR INDIVIDUAL VIRGINIA TAXPAYERS**

The first line of the address should be: Internal Revenue Service

**If you live in VIRGINIA ...**

<b>and you are filing a Form ...</b>	<b>and you <u>ARE NOT</u> ENCLOSING A PAYMENT, then use this address ...</b>	<b>and you <u>ARE</u> ENCLOSING A PAYMENT, then use this address ...</b>
<b>1040</b>	Atlanta, GA 39901-0002	Atlanta, GA 39901-0102
<b>1040A</b>	Atlanta, GA 39901-0015	Atlanta, GA 39901-0115
<b>1040EZ</b>	Atlanta, GA 39901-0014	Atlanta, GA 39901-0114
<b>1040-ES</b>	N/A	P.O. Box 105225 Atlanta, GA 30348-5225
<b>1040-ES (NR)</b>	N/A	P.O. Box 80102 Cincinnati, OH 45280-0002
<b>1040X</b>	Atlanta, GA 39901	Atlanta, GA 39901
<b>4868</b>	Atlanta, GA 39901-0002	P.O. Box 105050 Atlanta, GA 30348-5050

**If you live in VIRGINIA ...**

<b>and you are filing a Form ...</b>	<b>and you <u>PREPARED YOUR OWN RETURN</u>, then use this address ...</b>	<b>and you <u>USED A PAID PREPARER</u>, then use this address ...</b>
<b>1040V with payment</b>	Atlanta, GA 39901-0102	P.O. Box 105017 Atlanta, GA 30348-5017

## WHERE TO FILE ADDRESSES FOR TAX PROFESSIONALS WITH CLIENTS IN VIRGINIA

The first line of the address should be: Internal Revenue Service

If your CLIENT lives in VIRGINIA ...		
and you are filing a Form ...	and you <b><u>ARE NOT</u></b> ENCLOSING A PAYMENT, then use this address ...	and you <b><u>ARE</u></b> ENCLOSING A PAYMENT, then use this address ...
<b>1040</b>	Atlanta, GA 39901-0002	P.O. Box 105017 Atlanta, GA 30348-5017
<b>1040A</b>	Atlanta, GA 39901-0015	P.O. Box 105017 Atlanta, GA 30348-5017
<b>1040EZ</b>	Atlanta, GA 39901-0014	P.O. Box 105017 Atlanta, GA 30348-5017
<b>1040-ES</b>	N/A	P.O. Box 105225 Atlanta, GA 30348-5225
<b>1040-ES(NR)</b>	N/A	P.O. Box 80102 Cincinnati, OH 45280-0002
<b>1040V</b>	N/A	P.O. Box 105017 Atlanta, GA 30348-5017
<b>1040X</b>	Atlanta, GA 39901	Atlanta, GA 39901
<b>4868</b>	Atlanta, GA 39901-0002	P.O. Box 105050 Atlanta, GA 30348-5050