

Where To File

Note. Use this table only if you are an individual taxpayer filing your own return.

IF you live in...	THEN send your return to...	AND use the zip code below according to the form you are filing and whether you are enclosing payment					
		Form 1040		Form 1040A		Form 1040EZ	
		No payment enclosed	Payment enclosed	No payment enclosed	Payment enclosed	No payment enclosed	Payment enclosed
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Internal Revenue Service Center Atlanta, GA	39901-0002	39901-0102	39901-0015	39901-0115	39901-0014	39901-0114
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Fresno, CA	93888-0002	93888-0102	93888-0015	93888-0115	93888-0014	93888-0114
Kansas, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia, APO, FPO	Internal Revenue Service Center Austin, TX	73301-0002	73301-0102	73301-0015	73301-0115	73301-0014	73301-0114
Kentucky*, Pennsylvania*	Internal Revenue Service Center Philadelphia, PA	19255-0002	19255-0102	19255-0015	19255-0115	19255-0014	19255-0114
Arkansas, Connecticut, Illinois, Indiana, Iowa, Michigan, Missouri, New Jersey, Ohio, Wisconsin	Internal Revenue Service Center Kansas City, MO	64999-0002	64999-0102	64999-0015	64999-0115	64999-0014	64999-0114
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA	05501-0002	05501-0102	05501-0015	05501-0115	05501-0014	05501-0114
American Samoa, nonpermanent residents of Guam** or the Virgin Islands***, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual status aliens, non-resident aliens, and anyone filing Form 4563	Internal Revenue Service Center Austin, TX, USA	73301-0215	73301-0215				
U.S. citizens or tax residents in a foreign country, and anyone filing Form 2555 or 2555EZ	Internal Revenue Service Center Austin, TX, USA	73301-0215	73301-0215				
<p>* If you live in Kentucky or Pennsylvania and file your return after June 30, 2007, use the appropriate address above for the Internal Revenue Service Center, Kansas City, MO.</p> <p>** Permanent residents of Guam should use: Department of Revenue and Taxation Government of Guam, P.O. Box 23607 GMF, GU 96921</p> <p>***Permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue 9601 Estate Thomas Charlotte Amalie, St. Thomas VI 00802</p>							

Tax Publications for Individual Taxpayers

See *How To Get Tax Help* for a variety of ways to get publications, including by computer, phone, and mail.

General Guides

- 1 Your Rights as a Taxpayer
- 17 Your Federal Income Tax (For Individuals)
- 334 Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
- 509 Tax Calendars for 2007
- 553 Highlights of 2006 Tax Changes
- 910 IRS Guide to Free Tax Services

Specialized Publications

- 3 Armed Forces' Tax Guide
- 54 Tax Guide for U.S. Citizens and Resident Aliens Abroad
- 225 Farmer's Tax Guide
- 463 Travel, Entertainment, Gift, and Car Expenses
- 501 Exemptions, Standard Deduction, and Filing Information
- 502 Medical and Dental Expenses (Including the Health Coverage Tax Credit)
- 503 Child and Dependent Care Expenses
- 504 Divorced or Separated Individuals
- 505 Tax Withholding and Estimated Tax
- 514 Foreign Tax Credit for Individuals
- 516 U.S. Government Civilian Employees Stationed Abroad
- 517 Social Security and Other Information for Members of the Clergy and Religious Workers
- 519 U.S. Tax Guide for Aliens
- 521 Moving Expenses
- 523 Selling Your Home
- 524 Credit for the Elderly or the Disabled
- 525 Taxable and Nontaxable Income
- 526 Charitable Contributions
- 527 Residential Rental Property
- 529 Miscellaneous Deductions
- 530 Tax Information for First-Time Homeowners

- 531 Reporting Tip Income
- 536 Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
- 537 Installment Sales
- 541 Partnerships
- 544 Sales and Other Dispositions of Assets
- 547 Casualties, Disasters, and Thefts
- 550 Investment Income and Expenses
- 551 Basis of Assets
- 552 Recordkeeping for Individuals
- 554 Older Americans' Tax Guide
- 555 Community Property
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 559 Survivors, Executors, and Administrators
- 561 Determining the Value of Donated Property
- 564 Mutual Fund Distributions
- 570 Tax Guide for Individuals With Income From U.S. Possessions
- 571 Tax-Sheltered Annuity Plans (403(b) Plans)
- 575 Pension and Annuity Income
- 584 Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)
- 587 Business Use of Your Home (Including Use by Daycare Providers)
- 590 Individual Retirement Arrangements (IRAs)
- 593 Tax Highlights for U.S. Citizens and Residents Going Abroad
- 594 What You Should Know About the IRS Collection Process
- 596 Earned Income Credit (EIC)
- 721 Tax Guide to U.S. Civil Service Retirement Benefits
- 901 U.S. Tax Treaties
- 907 Tax Highlights for Persons with Disabilities

- 908 Bankruptcy Tax Guide
- 915 Social Security and Equivalent Railroad Retirement Benefits
- 919 How Do I Adjust My Tax Withholding?
- 925 Passive Activity and At-Risk Rules
- 926 Household Employer's Tax Guide
- 929 Tax Rules for Children and Dependents
- 936 Home Mortgage Interest Deduction
- 946 How To Depreciate Property
- 947 Practice Before the IRS and Power of Attorney
- 950 Introduction to Estate and Gift Taxes
- 967 The IRS Will Figure Your Tax
- 969 Health Savings Accounts and Other Tax-Favored Health Plans
- 970 Tax Benefits for Education
- 971 Innocent Spouse Relief
- 972 Child Tax Credit
- 1542 Per Diem Rates
- 1544 Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)
- 1546 The Taxpayer Advocate Service of the IRS – How to Get Help With Unresolved Tax Problems

Spanish Language Publications

- 1SP Derechos del Contribuyente
- 579SP Cómo Preparar la Declaración de Impuesto Federal
- 594SP Que es lo que Debemos Saber sobre el Proceso de Cobro del IRS
- 596SP Crédito por Ingreso del Trabajo
- 850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service
- 1544SP Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)

Commonly Used Tax Forms

See *How To Get Tax Help* for a variety of ways to get forms, including by computer, phone, and mail.

Form Number and Title

- 1040 U.S. Individual Income Tax Return
 - Sch A&B Itemized Deductions & Interest and Ordinary Dividends
 - Sch C Profit or Loss From Business
 - Sch C-EZ Net Profit From Business
 - Sch D Capital Gains and Losses
 - Sch D-1 Continuation Sheet for Schedule D
 - Sch E Supplemental Income and Loss
 - Sch EIC Earned Income Credit
 - Sch F Profit or Loss From Farming
 - Sch H Household Employment Taxes
 - Sch J Income Averaging for Farmers and Fishermen
 - Sch R Credit for the Elderly or the Disabled
 - Sch SE Self-Employment Tax
- 1040A U.S. Individual Income Tax Return
 - Sch 1 Interest and Ordinary Dividends for Form 1040A Filers
 - Sch 2 Child and Dependent Care Expenses for Form 1040A Filers
 - Sch 3 Credit for the Elderly or the Disabled for Form 1040A Filers
- 1040EZ Income Tax Return for Single and Joint Filers With No Dependents
- 1040-ES Estimated Tax for Individuals
- 1040X Amended U.S. Individual Income Tax Return

Form Number and Title

- 2106 Employee Business Expenses
- 2106-EZ Unreimbursed Employee Business Expenses
- 2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts
- 2441 Child and Dependent Care Expenses
- 2848 Power of Attorney and Declaration of Representative
- 3903 Moving Expenses
- 4562 Depreciation and Amortization
- 4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- 4952 Investment Interest Expense Deduction
- 5329 Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
- 6251 Alternative Minimum Tax—Individuals
- 8283 Noncash Charitable Contributions
- 8582 Passive Activity Loss Limitations
- 8606 Nondeductible IRAs
- 8812 Additional Child Tax Credit
- 8822 Change of Address
- 8829 Expenses for Business Use of Your Home
- 8863 Education Credits
- 9465 Installment Agreement Request

Order Blank for Forms and Publications

The most frequently ordered forms and publications are listed on the order blank below. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.



For faster ways of getting the items you need, such as by internet, see How to Get Tax Help.

How To Use the Order Blank

Circle the items you need on the order blank below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below to ensure delivery of your order. Cut the order blank on the dotted line. Enclose the order blank in an envelope and mail it to the IRS address shown on this page. You should receive your order within 10 days after receipt of your request.

Do not send your tax return to the address listed below. Instead, see Where To File.

Mail Your Order Blank To:

Internal Revenue Service
National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903



Save Money and Time by Going Online!

Download or order these and other tax products at www.irs.gov

Order Blank

Please print

Name							
Postal mailing address						Apt./Suite/Room	
City			State		ZIP code		
Foreign country						International postal code	
Daytime phone number							
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Circle the forms and publications you need. The instructions for any form you order will be included.

The items in bold are also available at many IRS offices, U.S. Post Offices, and various libraries.

Use the blank spaces to order items not listed.

1040	Schedule H (1040)	1040-ES (2007)	4684	8863	Pub. 505	Pub. 554	
Schedules A&B (1040)	Schedule J (1040)	1040-V	4868	8913	Pub. 523	Pub. 575	
Schedule C (1040)	Schedule R (1040)	1040X	5695	9465	Pub. 525	Pub. 587	
Schedule C-EZ (1040)	Schedule SE (1040)	2106	6251	Pub. 1	Pub. 526	Pub. 590	
Schedule D (1040)	1040A	2106-EZ	8283	Pub. 17	Pub. 527	Pub. 596	
Schedule D-1 (1040)	Schedule 1 (1040A)	2441	8606	Pub. 334	Pub. 529	Pub. 910	
Schedule E (1040)	Schedule 2 (1040A)	4506	8812	Pub. 463	Pub. 535	Pub. 915	
Schedule EIC (1040A or 1040)	Schedule 3 (1040A)	4506-T	8822	Pub. 501	Pub. 547	Pub. 970	
Schedule F (1040)	1040EZ	4562	8829	Pub. 502	Pub. 550	Pub. 972	