

Where to File: Business Returns Filing Addresses—2008 Returns

See Where to File 2008 Form 1040, 1040 EZ in Tab 3 of the 1040 Quickfinder® Handbook for filing addresses for individuals.

Forms 706 and 709

All filers send to: Department of the Treasury, Internal Revenue Service Center, Cincinnati OH 45999

Form 990

All filers send to: Department of the Treasury, Internal Revenue Service Center

For filers: Located in any of the 50 states or the District of Columbia Ogden UT 84201-0027

For filers: Whose principal business, office or agency is located in a foreign country or U.S. possession P.O. Box 409101, Ogden UT 84409

Forms 1041 and 7004 to Extend Form 1041

For all estates and trusts, including charitable and split-interest trusts and pooled income funds

For filers in:	1041 Without Payment	1041 With Payment	7004
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Cincinnati OH 45999-0048	Cincinnati OH 45999-0148	Cincinnati OH 45999-0045
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	Ogden UT 84201-0048	Ogden UT 84201-0148	Ogden UT 84201-0045
A foreign country or U.S. possession	P.O. Box 409101, Ogden UT 84409	P.O. Box 409101, Ogden UT 84409	P.O. Box 409101, Ogden UT 84409

Note: Filers located in any of the 50 states or the District of Columbia address to: Department of the Treasury, Internal Revenue Service Center
 Filers located in a foreign country or U.S. possession address to: Internal Revenue Service Center

Forms 1065, 1120, 1120S and 7004 to Extend These Forms

Businesses with total assets of \$10 million or more at tax year-end Ogden UT 84201- *

Businesses with less than \$10 million in total assets at tax year-end that are located in:

CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Cincinnati OH 45999- * ¹
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	Ogden UT 84201- *
Principal business, office or agency located in a foreign country or U.S. possession	P.O. Box 409101, Ogden UT 84409

¹If Filing Schedule M-3 with return, send to Ogden, UT 84201-*

***Four-digit zip code extensions:** Form 1065 -0011; Form 1120 -0012; Form 1120S -0013; Form 7004 -0045

Note: Filers located in any of the 50 states or the District of Columbia address to: Department of the Treasury, Internal Revenue Service Center
 Filers located in a foreign country or U.S. possession address to: Internal Revenue Service Center

Form 940

For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Cincinnati OH 45999-0046	Internal Revenue Service P.O. Box 804521 Cincinnati OH 45280-4521
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	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	Internal Revenue Service P.O. Box 409101 Ogden UT 84409	Internal Revenue Service P.O. Box 105174 Atlanta GA 30348-5174
Exception: Exempt organizations and government entities regardless of location	Department of the Treasury Internal Revenue Service Ogden UT 84201-0046	Internal Revenue Service P.O. Box 105078 Atlanta GA 30348-5078
All other filers send to:	Internal Revenue Service P.O. Box 409101 Ogden UT 84409	Internal Revenue Service P.O. Box 105174 Atlanta GA 30348-5174

Form 941

For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Cincinnati OH 45999-0005	Internal Revenue Service P.O. Box 804522 Cincinnati OH 45280-4522
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	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	Internal Revenue Service P.O. Box 409101 Ogden UT 84409	Internal Revenue Service P.O. Box 105273 Atlanta GA 30348-5273
Exception: Exempt organizations and 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

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Where to File: Business Returns Filing Addresses—2008 Returns (Continued)

Form 943

For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Cincinnati OH 45999-0008	Internal Revenue Service P.O. Box 804523 Cincinnati OH 45280-4523
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	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
Exception: Exempt organizations and government entities regardless of location	Department of the Treasury Internal Revenue Service Ogden UT 84201-0008	Internal Revenue Service P.O. Box 105085 Atlanta GA 30348-5085

Form 944

For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Cincinnati OH 45999-0044	Internal Revenue Service P.O. Box 804522 Cincinnati OH 45280-4522
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	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	Internal Revenue Service P.O. Box 409101 Ogden UT 84409	Internal Revenue Service P.O. Box 105273 Atlanta GA 30348-5273
Exception: Exempt organizations and 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

Form 945

For filers in:	Without Payment	With Payment
CT, DE, District of Columbia, GA, IL, IN, KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV, WI	Department of the Treasury Internal Revenue Service Cincinnati OH 45999-0042	Internal Revenue Service P.O. Box 804524 Cincinnati OH 45280-4524
AL, AK, AZ, AR, CA, CO, FL, HI, ID, IA, KS, LA, MN, MS, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WY	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
Exception: Exempt organizations and government entities regardless of location	Department of the Treasury Internal Revenue Service Ogden UT 84201-0042	Internal Revenue Service P.O. Box 105153 Atlanta GA 30348-5153