

**User Bulletin 2840: IRS Service Center
Mailing Addresses
2007 UltraTax/1040-US
Version 07.2.0
December 17, 2007**



PURPOSE

This User Bulletin contains the IRS service center mailing addresses and related information.

IRS service center reorganization

As part of the modernization initiative in the IRS Restructuring and Reform Act of 1998, some taxpayers will file at different IRS service centers for the 2008 (tax year 2007) filing season. UltraTax CS™ automatically prints the applicable IRS service center on the filing instructions and generates a For Your Information (FYI) diagnostic for any return being filed at a different service center for tax year 2007.

The following table lists the IRS service center changes in **bold** for individual taxpayers for tax year 2007.

State of Taxpayer	2007 (Tax Year 2006) Service Center	2008 (Tax Year 2007) Service Center
Iowa	Kansas City, MO	Fresno, CA
Kansas	Austin, TX	Fresno, CA
Kentucky	Kansas City, MO*	Austin, TX
Oklahoma	Austin, TX	Fresno, CA
West Virginia	Austin, TX	Kansas City, MO
Wisconsin	Kansas City, MO	Fresno, CA

*Service Center for returns filed after June 30, 2007. The Service Center for returns filed on or before June 30, 2007, was Philadelphia, PA.

Taxpayers in eleven states will send their balance due returns to different IRS mailing addresses for tax year 2007.

State of Taxpayer	2007 (Tax Year 2006) Balance due return	2008 (Tax Year 2007) Balance due return
Iowa	Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Kansas	Internal Revenue Service P.O. Box 660308 Dallas, TX 75266-0308	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501

State of Taxpayer	2007 (Tax Year 2006) Balance due return	2008 (Tax Year 2007) Balance due return
Kentucky	Internal Revenue Service* P.O. Box 970011 St. Louis, MO 63197-0011	Internal Revenue Service P.O. Box 660308 Dallas, TX 75266-0308
New Jersey	Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
New Mexico	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Pennsylvania	Internal Revenue Service* P.O. Box 970011 St. Louis, MO 63197-0011	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
Oklahoma	Internal Revenue Service P.O. Box 660308 Dallas, TX 75266-0308	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Utah	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
West Virginia	Internal Revenue Service P.O. Box 660308 Dallas, TX 75266-0308	Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011
Wisconsin	Internal Revenue Service P.O. Box 970011 St. Louis, MO 63197-0011	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501

*Address for balance-due returns filed after June 30, 2007. The address for balance-due returns filed on or before June 30, 2007, was P.O. Box 80102, Cincinnati, OH 45280-0002.

Note: Returns for dual-status aliens, non-resident aliens, and state postal codes of “AS” (American Samoa), “MP” (Northern Mariana Islands), and “PR” (Puerto Rico) will file at Austin, TX.

Important! Tax preparers who use pre-printed mailing envelopes should review the IRS service center address on the envelope to ensure the taxpayer returns are sent to the correct IRS service center. Also, for 1040 returns, UltraTax CS uses the paid preparer (tax professionals) mailing addresses on the “Where to File Addresses for Tax Professionals for Use in Calendar Year 2008” page as published on the IRS website. In most cases, these paid preparer (tax professionals) addresses are different from the mailing addresses on the IRS pre-printed envelopes that the taxpayer receives with their tax package.

To use the IRS pre-printed envelopes from the tax packages and ensure the filing instructions match, mark the *Use taxpayer filing addresses* field in Screen Letter in the General folder. The

tax professional mailing addresses issued by the IRS will not be used. These addresses are available on the IRS website.

UltraTax CS automatically prints the applicable IRS service center mailing address on the payment vouchers for Forms 1040-ES, 1040-ES (NR), 1040-V, and 4868.

Refer to User Bulletin Electronic Filing – Form 8453 Mailing Addresses for more information on filing Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return, and required attachments.