

For Trusts and Estates

Where To File		
For all estates and trusts, including charitable and split-interest trust (other than Charitable Remainder Trusts).		
If you are located in...	THEN use this address if you:	
	Are not enclosing a check or money order...	Are enclosing a check or money order...
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0048	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0148
Alabama, Alaska Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, Utah 84201-0048	Department of the Treasury Internal Revenue Service Ogden, Utah 84201-0148
A foreign country or United States possession	Internal Revenue Service P.O. Box 409101 Ogden, Utah 84409	Internal Revenue Service P.O. Box 409101 Ogden, Utah 84409