

Where To File

IF the form is . . .	AND the settler is (or was at death) . . .	THEN file Form 7004 at:	
706-GS(D) & 706-GS(T)	A resident U.S. citizen, resident alien, nonresident U.S. citizen, or alien	Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999-0045, or for private delivery service: 201 W. Rivercenter Blvd., Covington, KY 41011-1424	
IF the form is . . .	AND your principal business, office, or agency is located in . . .	THEN file Form 7004 at:	
1041, 1120-H	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 Center Cincinnati, OH 45999-0045	
	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 Center Ogden, UT 84201-0045	
	A foreign country or U.S. possession	Internal Revenue Service Center P.O. Box 409101, Ogden, UT 84409	
1041-QFT, 8725, 8831, 8876, 8924, 8928	Any location	Department of the Treasury Internal Revenue Service Center Cincinnati, OH 45999-0045	
1042, 1120-F, 1120-FSC, 3520-A, 8804	Any location	Internal Revenue Service Center P.O. Box 409101, Ogden, UT 84409	
1066, 1120-C, 1120-PC	The United States	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0045	
	A foreign country or U.S. possession	Internal Revenue Service Center P.O. Box 409101, Ogden, UT 84409	
1041-N, 1065-B, 1120-POL	Any location	Department of the Treasury Internal Revenue Service Center Ogden, UT 84409-0045	
1065, 1120, 1120-L, 1120-ND, 1120-REIT, 1120-RIC, 1120S, 1120-SF, 8612, 8613	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	And the total assets at the end of the tax year are: Less than \$10 million	Department of the Treasury Internal Revenue Service Center Cincinnati, OH 45999-0045
		\$10 million or more	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0045
	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 Center Ogden, UT 84201-0045
	A foreign country or U.S. possession		Internal Revenue Service Center P.O. Box 409101, Ogden, UT 84409