

**2018**

**These Where to File addresses are to be used ONLY by TAXPAYERS AND TAX PROFESSIONALS filing individual federal tax returns in California during Calendar Year 2018.**

If you live in CALIFORNIA ...

<b>and you are filing a Form...</b>	<b>and you <u>ARE NOT</u> ENCLOSING A PAYMENT, then use this address...</b>	<b>and you <u>ARE</u> ENCLOSING A PAYMENT, then use this address...</b>
<i>1040</i>	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
<i>1040A</i>	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
<i>1040EZ</i>	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0014	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
<i>1040-ES</i>	N/A	Internal Revenue Service P.O. Box 510000 San Francisco, CA 94151-5100
<i>1040-ES(NR)</i>	N/A	Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300
<i>1040V</i>	N/A	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
<i>1040X</i>	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0422	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0422
<i>4868</i>	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0045	Internal Revenue Service P.O. Box 7122 San Francisco, CA 94120-7122