
New Filing Locations for Estate, Gift, and Generation-Skipping Transfer Tax Returns

Announcement 2001-74

Beginning with returns filed on or after January 1, 2001, the filing locations for some states have changed for the following tax returns:

Form 706, *United States Estate (and Generation-Skipping Transfer) Tax Return*

Form 706-CE, *Certificate of Payment of Foreign Death Tax*

Form 706-GS(D), *Generation-Skipping Transfer Tax Return for Distributions*

Form 706-GS(D-1), *Notification of Distribution From a Generation-Skipping Trust*

Form 706–GS(T), *Generation-Skipping Transfer Tax Return for Terminations*

Form 709, *United States Gift (and Generation-Skipping Transfer) Tax Return*

Form 709–A, *United States Short Form Gift Tax Return*

Send these forms to the applicable IRS address listed below. Note that all returns filed in 2002 and thereafter, except those with a foreign, APO, or FPO address, will be filed at the Cincinnati Service Center.

For estates of decedents domiciled in, donees residing in, and settlors (now or at the time of death) residing in	Use the following Internal Revenue Service address — For returns filed	
	During 2001	Beginning January 1, 2002
New York (<i>New York City and counties of Nassau, Rockland, Suffolk, and Westchester</i>)	Brookhaven Service Center Holtsville, NY 00501	USPS: Cincinnati, OH 45999
New York (<i>all other counties</i>), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501	Courier service: 201 W. Rivercenter Blvd. Covington, KY 41015
Florida, Georgia	Atlanta, GA 39901	
Arkansas, Delaware, District of Columbia, Hawaii, Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, New Jersey, North Carolina, Ohio, Pennsylvania, South Carolina, Texas, West Virginia, Wisconsin	Cincinnati, OH 45999	
Kansas, New Mexico, Oklahoma	Austin, TX 73301	
Alaska, Arizona, California (<i>counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solana, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba</i>), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201	
California (<i>all other counties</i>)	Fresno, CA 93888	
Illinois	Kansas City, MO 64999	
Alabama, Tennessee	Memphis, TN 37501	
Virginia	Philadelphia, PA 19255	
American Samoa, Guam, the U.S. Virgin Islands, Puerto Rico, a foreign address, or have an APO or FPO address	Philadelphia, PA 19255	Philadelphia, PA 19255

Important

Any return filed before the date this announcement is published in the Internal Revenue Bulletin will be considered correctly filed if it was filed in accordance with the instructions for that return at the time it was filed. Do not file a duplicate of a return that has already been filed solely because the filing location has changed.