

Instructions for 7004 and other return Extensions

- 1. Select the type of return you are extending from the list in Part 1 of the form***
- 2. Enter the 2-digit number for your return type on line 1 in the two boxes above the return list and to the far right.***
- 3. Scroll down to line 5a, and go to the right for the calendar year date where it says, "The application is for calendar year 20 __," and enter 22 on the line to the right of 20__.***
- 4. Print the form and select a mailing address that corresponds to the state the return is being filed from.***
- 5. I suggest that you mail the extension registered mail, return receipt requested so you have proof of when you mailed it and are NOT filing late. If you don't have proof the IRS can say you filed it late and assess penalties. Keep your mailing receipt as your proof!***
- 6. The extension will give you an additional 6 months to file.***

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 Kansas City, MO 64999-0019	
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 Kansas City, MO 64999-0019	
	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 Kansas City, MO 64999-0019	
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, 1120-POL, 1120-L, 1120-ND, 1120-SF	Any location	Department of the Treasury Internal Revenue Service Center Ogden, UT 84409-0045	
1065, 1120, 1120-REIT, 1120-RIC, 1120S, 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 Kansas City, MO 64999-0019
		\$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	
1065, 1120, 1120-L, 1120-ND, 1120-REIT, 1120-RIC, 1120S, 1120-SF, 8612, 8613	A foreign country or U.S. possession	Internal Revenue Service Center P.O. Box 409101, Ogden, UT 84409	