

When To File

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Where To File

Mail your Form 1040EZ-T to the Internal Revenue Service Center shown below that applies to you.

IF you live in...	THEN use this address:
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Internal Revenue Service Center Atlanta, GA 39901
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0014
Arkansas, Connecticut, Illinois, Indiana, Iowa, Michigan, Missouri, New Jersey, Ohio, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0014
Kentucky, Pennsylvania	Internal Revenue Service Center Philadelphia, PA 19255-0014
Kansas, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia, APO, FPO	Internal Revenue Service Center Austin, TX 73301-0014
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Fresno, CA 93888-0014
American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or Form 4563	Internal Revenue Service Center Austin, TX 73301-0215

*Permanent residents of Guam should use: Department of Revenue and Taxation, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

Private delivery services. You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- **DHL Express (DHL):** DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- **Federal Express (FedEx):** FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- **United Parcel Service (UPS):** UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

Refund Information

You can check the status of your claim if it has been at least 6 weeks from the date you filed it (3 weeks if you filed electronically). Be sure to have a copy of your claim available because you will need to know the dollar amount of your refund. Call 1-800-829-1040, our normal hours of operation are Monday through Friday from 7:00 a.m. to 10 p.m. local time.

Specific Instructions**Name and Address**

Print the information in the spaces provided. Enter your P.O. box number only if your post office does not deliver mail to your home.

Foreign address. Print the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Social Security Number (SSN)

To apply for an SSN, fill in Form SS-5 and return it to the Social Security Administration (SSA). You can get Form SS-5 online at www.socialsecurity.gov from your local SSA office, or by calling the SSA at 1-800-772-1213. Check that your SSN is entered correctly and agrees with your social security card. If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7. If you already have an ITIN, enter it instead.

Line 1a

Enter either the actual amount of federal telephone excise tax you paid or the standard amount. Do not enter both.

Actual amount. If you claim the actual amount of federal telephone excise tax you paid, you must complete and attach Form 8913. The only tax you can claim is the federal telephone excise tax you paid that was billed to you after February 28, 2003, and before August 1, 2006. It should be itemized in the list of taxes shown on your telephone bills. You cannot claim a refund for the tax on local service unless you paid a flat charge for combined local and long distance service.

Standard amount. If you do not know the actual amount of tax you paid or you do not want to gather 41 months of old telephone bills, you can claim the standard amount instead of the actual amount. The standard amount depends on the number of exemptions you would be allowed to claim if you were to file an individual income tax return. You usually can claim exemptions for yourself, your spouse, and each person you can claim as a dependent. Pub. 501 explains the exemptions you would be allowed to claim. It is available at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

Use the following chart to find the standard amount to enter on line 1a.

IF the number of exemptions you would claim on an individual income tax return is—	THEN enter the following standard amount on line 1a.
one	\$30
two	\$40
three	\$50
four	\$60

Lines 1b through 1d

Complete lines 1b through 1d if you want us to directly deposit the amount shown on line 1a into your checking or savings account at a bank or other financial institution. Otherwise, we will send you a check.

Line 1b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. See the sample check below.

Line 1d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

Note. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 1b and 1d.

Caution. The IRS is **not** responsible for a lost refund if you enter the wrong account information. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your claim for a refund of federal telephone excise tax with the IRS, check the "Yes" box. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint claim, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your claim.

Sign Your Claim

Form 1040EZ-T is not considered a valid claim for refund unless you sign it. If you are filing a joint claim, your spouse must also sign. If your spouse cannot sign, see Pub. 501. Be sure to enter the date.

Daytime phone number. Providing your daytime phone number may help speed the processing of your claim. We may have questions about items on your claim. By answering our questions over the phone we may be able to continue processing your claim without mailing you a letter. If you are filing a joint claim, you can enter either your or your spouse's daytime phone number.

Electronic return signatures! Create your own personal identification number (PIN) and file a paperless return electronically or use a tax professional. If you are married filing a joint claim, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail. For more details, visit www.irs.gov/efile and click on "e-file for Individual Taxpayers."

Forms 8453 and 8453-OL. Your claim is not complete without your signature. If you are not eligible or choose not to sign your claim electronically, you must complete, sign, and file Form 8453 or Form 8453-OL, whichever applies.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to determine the correct amount of your refund of the federal telephone excise tax. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form, ~~20~~ ⁵¹ hr., ~~15~~ min.;
Preparing the form, ~~15~~ ⁴⁵ hr., ~~15~~ min.; and Copying, assembling,
and sending the form to the IRS, ~~15~~ ⁴⁸ hr., ~~15~~ min.

