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Where to File Form 1099 and 1096  
For 2008 forms, File by March 2<sup>nd</sup>, 2009 to the  
Internal Revenue Service Center  
(select the center where you business is located)

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Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming	Kansas City, MO 64999
If your legal residence or business is outside the United States	Austin, TX 73301



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