

Part III

Administrative, Procedural, and Miscellaneous

Treas. Reg. §301.6212-2: Definition of Last Known Address

Rev. Proc. 2010-16

SECTION 1. PURPOSE

.01 This revenue procedure explains how the Internal Revenue Service is informed of a change of address. When so informed, the Service will update the taxpayer's address of record to the new address. The Service uses the taxpayer's address of record for the various documents that are required to be sent to a taxpayer's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax. Rev. Proc. 2001-18, 2001-1 C.B. 708, is superseded by this Revenue Procedure.

SECTION 2. BACKGROUND

.01 The Code sections listed in section 3.01 of this revenue procedure use the phrase "last known address." The meaning of the phrase "last known address" is important, and taxpayers should be aware of their need to update their address with the Service in order to receive refunds of tax as well as the notices and documents listed in section 3.01 of this revenue procedure. When a notice or document is sent to a taxpayer's "last known address," it is legally effective even if the taxpayer never receives it.

.02 A taxpayer's "last known address" is defined in Treas. Reg. § 301.6212-2(a) as the address on the taxpayer's most recently filed and properly processed return, unless the Service has been given clear and concise notification of a different address.

.03 A taxpayer should take appropriate steps to ensure that his or her address is correct in accordance with the addressing standards of the United States Postal Service (USPS) and, when providing the Service with an address, should include all required addressing information, including apartment/suite number, street name and number, city, state, and zip code.

SECTION 3. SCOPE

.01 This revenue procedure applies to notices and documents that are required to be sent to a taxpayer's "last known address" including the following sections of the Code:

Section 982(c)(1) (formal document request for the production of foreign-based documentation);

Section 6015(e) (notice of final determination regarding spousal relief);

Section 6110(f)(3)(B) (notification of disclosure proceedings);

Section 6110(f)(4)(B) (notification of disclosure proceedings);

Section 6212(b) (notice of deficiency);

Section 6245(b)(1) (notice of partnership adjustment for electing large partnerships);

Section 6303(a) (notice and demand for tax);

Section 6320(a)(2)(C) (notice and opportunity for hearing upon filing of notice of lien);

Section 6325(f)(2)(A) (notice of revocation of certificate of release or nonattachment of a lien);

Section 6330(a)(2)(C) (notice and opportunity for hearing before levy);

Section 6331(d)(2)(C) (notice of intention to levy);

Section 6332(b)(1) (copy of notice of levy with respect to a life insurance or endowment contract);

Section 6335(a) and (b) (notices of seizure and sale);
Section 6404(h) (notice with respect to interest abatement);
Section 6901(g) (notice of liability in transferee cases);
Section 7430(f)(2) (action for reasonable administrative costs);
Section 7436 (employment status determinations);
Section 7603(b)(1) (summons by mail to third-party record keeper);
Section 7609(a)(2) (notice of third-party summons); and
Section 7623(b)(4) (Whistleblower award determinations).

.02 The Service generally will use the address on the most recently filed and properly processed return as the address of record for all the notices and documents set forth in section 3.01 above. The Service will, however, automatically update a taxpayer's address of record based on a new address that the taxpayer provides the USPS that is retained in USPS's National Change of Address database (NCOA database). See Treas. Reg. § 301.6212-2(b)(2). If a taxpayer wishes to change the address of record, the taxpayer must give clear and concise notification as provided by this revenue procedure. The terms "return," "properly processed," "address on return," and "clear and concise notification" are defined in section 5 below.

SECTION 4. PROCEDURES FOR CHANGE OF ADDRESS

.01 If a taxpayer files a return with new address information, the proper processing of the return will update the taxpayer's address of record. With the exception of the returns listed in section 4.04, a taxpayer's address of record will be updated for the name and taxpayer identification number (the employer identification

number, individual taxpayer identification number, or social security number) under which the return is filed.

.02 If a taxpayer no longer wishes the address of record to be the one shown on the most recently filed return (for example, because the taxpayer moved after the return was filed), clear and concise notification of a change of address as defined in section 5.04 below should be provided to the Service.

.03 If, after a joint return is filed, either taxpayer establishes a separate residence, each taxpayer should provide clear and concise notification of a current address to the Service as provided in section 4.02 above.

.04 The Service maintains address records for gift, estate, and generation-skipping transfer tax returns (Forms 706, 706-A, 706-NA, 709, and 709-A) separate from the address records for individual income tax returns (Forms 1040, 1040-A, 1040-EZ, 1040 (NR), 1040 (PR), 1040-SS, and 1040-X). Thus, an individual taxpayer's notification of a change of address should identify whether any gift, estate, or generation-skipping transfer tax returns are affected by the notification.

.05 A taxpayer should notify the USPS facility serving the taxpayer's old address of the taxpayer's new address so that mail from the Service can be forwarded to the new address. The Service will also automatically update a taxpayer's address of record based on a new address that the taxpayer provides to the USPS and that the USPS retains in its National Change of Address database. See Treas. Reg. § 301.6212-2(b)(2). Taxpayers are nonetheless advised to notify the Service directly of a change of address to ensure a timely and accurate update of the Service's address of record for

the taxpayer.

.06 If the taxpayer's last known address is altered due to address reorganization or standardization measures taken by the USPS or a legislative body, the Service will treat the altered address as the taxpayer's new address of record. Examples of an address reorganization or standardization measures include the redesignation of rural route addresses as street addresses or changes to zip code boundaries. Any clear and concise notification of a different address provided by the taxpayer to the Service subsequent to an address standardization or reorganization shall control over any address changes made pursuant to this section 4.06.

SECTION 5. DEFINITIONS

.01 Return. For purposes of updating a taxpayer's address of record, the term "return" includes the following federal tax or information forms:

(1) Returns filed under a social security number or an individual taxpayer identification number:

(a) Individual income tax returns:

Form 1040 U.S. Individual Income Tax Return;

Form 1040 (Schedule H) Household Employment Taxes;

Form 1040-A U.S. Individual Income Tax Return;

Form 1040-EZ Income Tax Return for Single and Joint Filers With No Dependents;

Form 1040 (NR) U.S. Nonresident Alien Income Tax Return;

Form 1040-EZ (NR) U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents;

Form 1040 (PR) Planilla Para La Declaracion De La Contribución Federal Sobre El Trabajo Por Cuenta Propia - Puerto Rico;

Form 1040-SS U.S. Self-Employment Tax Return, Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico;

Form 1040-X Amended U.S. Individual Income Tax Return;

(b) Gift, estate, and generation-skipping transfer tax returns:

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

Form 706-A United States Additional Estate Tax Return;

Form 706-NA United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of Nonresident not a Citizen of the United States; and

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

(2) Returns filed under an employer identification number:

Form CT-1 Employer's Annual Railroad Retirement Tax Return;

Form 720 Quarterly Federal Excise Tax Return;

Form 720-X Amended Quarterly Federal Excise Tax Return;

Form 730 Monthly Tax on Wagering (Section 4401 of the Internal Revenue Code);

Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return;

Form 940 (PR) Planilla Para La Declaración Anual Del Patrono - La Contribución Federal Para El Desempleo (FUTA);

Form 941 Employer's Quarterly Federal Tax Return;

Form 941-M Employer's Monthly Federal Tax Return;

Form 941 (PR) Planilla Para La Declaración Federal Trimestral Del Patrono - La Contribución Federal A1 Seguro Social Y A1 Seguro Medicare;

Form 941-SS Employer's Quarterly Federal Tax Return;

Form 943 Employer's Annual Tax Return for Agricultural Employees;

Form 943 (PR) Planilla Para La Declaración Anual De La Contribución Federal Del Patrono De Empleados Agrícolas;

Form 944 Employer's Annual Federal Tax Return;

Form 944 (PR) Employer's Annual Federal Tax Return;

Form 944-SS Employer's Annual Federal Tax Return;

Form 945 Annual Return of Withheld Federal Income Tax;

Form 990 Return of Organization Exempt from Income Tax - Under section 501(c) of the Internal Revenue Code (except Black Lung Benefit Trust or Private Foundation), section 527, or section 4947(a)(1) Nonexempt Charitable Trust;

Form 990-C Farmers' Cooperative Association Income Tax Return;

Form 990-EZ Short Form Return of Organization Exempt From Income Tax - Under section 501(c) of the Internal Revenue Code (except Black Lung Benefit Trust or Private Foundation), section 527, or section 4947(a)(1) Nonexempt Charitable Trust;

Form 990-PF Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation;

Form 990-T Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e));

Form 1041 U.S. Income Tax Return for Estates and Trusts;

Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement Trusts;

Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts;

Form 1042 Annual Withholding Tax Return for U.S. Source Income of Foreign Persons;

Form 1045 Application for Tentative Refund;

Form 1065 U.S. Return of Partnership Income;

Form 1065-B U.S. Return of Income for Electing Large Partnerships;

Form 1066 U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return;

Form 1120 U.S. Corporation Income Tax Return;

Form 1120-A U.S. Corporation Short-Form Income Tax Return;

Form 1120-C U.S. Income Tax Return for Cooperative Associations;

Form 1120-F U.S. Income Tax Return of a Foreign Corporation;

Form 1120-FSC U.S. Income Tax Return of a Foreign Sales Corporation;
Form 1120-H U.S. Income Tax Return for Homeowners Associations;
Form 1120-L U.S. Life Insurance Company Income Tax Return;
Form 1120-ND Return for Nuclear Decommissioning Funds and Certain Related Persons;
Form 1120-PC U.S. Property and Casualty Insurance Company Income Tax Return;
Form 1120-POL U.S. Income Tax Return for Certain Political Organizations;
Form 1120-REIT U.S. Income Tax Return for Real Estate Investment Trusts;
Form 1120-RIC U.S. Income Tax Return for Regulated Investment Companies;
Form 1120-S U.S. Income Tax Return for an S Corporation;
Form 1120-SF U.S. Income Tax Return for Settlement Funds (Under Section 468B);
Form 1120-X Amended U.S. Corporation Income Tax Return;
Form 1139 Corporation Application for Tentative Refund;
Form 2290 Heavy Highway Vehicle Use Tax Return; and
Form 5227 Split-Interest Trust Information Return.

(3) The term "return" includes substitute forms (as defined in Rev. Proc. 2003-73, 2003-2 C.B. 647, or as defined in other current revenue procedures concerning the requirements for substitute forms) for those forms listed in section 5.01 (1) and (2) above as well as any form listed in section 5.01 (1) and (2) above that is provided by the Service in a language other than English.

(4) The term "return" does not include applications for extension of time to file a return or powers of attorney. Thus, for example, a new address listed on Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or on a Form 2848, Power of Attorney and Declaration of Representative, will not be used by the Service to update the taxpayer's address of record.

.02 Properly processed.

(1) Except as otherwise provided by the exceptions below, a return will be considered properly processed after a 45-day processing period which begins the day after the date of receipt of the return by the Internal Revenue Submission Processing Campus. If a return is received prior to the due date for the return, however, the 45-day processing period will begin the day after the due date of the return. Returns that are not filed in a processible form may require additional processing time. If additional processing time is required, the 45-day processing period for address changes will begin the day after the error that caused the return to be unprocessable is corrected.

(2) Due to the high volume of returns received during the filing season, if a taxpayer provides new address information on a Form 1040, 1040-A, 1040-EZ, 1040 (NR), 1040 (PR), 1040-SS, or 1040-X that is received in processible form by the Service after February 14 and before June 1, the return will be considered properly processed on July 16.

(3) A clear and concise written notification of a change of address will be considered properly processed after a 45-day processing period which begins the day after the date of receipt by:

(a) the Internal Revenue Service Submission Processing Campus serving the taxpayer's old address;

(b) the Customer Service Division in the local area office; or

(c) the Service employee who contacted the taxpayer in connection with the filing of a return or an adjustment in the taxpayer's account.

(4) Clear and concise electronic notification of a change of address will be considered properly processed after a 45-day processing period which begins the day after the date on which the taxpayer submits a new address as described in section 5.04(2) below.

(5) Clear and concise oral notification of a change of address will be considered properly processed after a 45-day processing period which begins the day after the date of the communication to the Service employee.

(6) When the processing of address change information on a particular return will require a processing time in excess of 45 days, such as in section 5.02 (2), the taxpayer may provide clear and concise written, electronic, or oral notification of a change of address to the Service in accordance with sections 5.02 (3), 5.02 (4), or 5.02 (5) above.

.03 Address on Return.

The "address on return" is the address information shown in the upper portion of the front page of the return. When a taxpayer files an electronic return, the address information entered by the taxpayer as part of the return will be used to update the taxpayer's address of record.

.04 Clear and Concise Notification. Clear and concise notification may be written, electronic, or oral as defined below.

(1) Clear and Concise Written Notification.

(a) Clear and concise written notification is a written statement signed by the taxpayer and mailed to an appropriate Service address informing the

Service that the taxpayer wishes the address of record changed to a new address. In addition to the new address, this notification must contain the taxpayer's full name and old address as well as the taxpayer's social security number, individual taxpayer identification number, or employer identification number. Filers of a joint return should provide both names, social security numbers, and signatures. Individuals who have changed their last name should provide the last name shown on the most recently filed return and the new last name. In all cases, clear and concise written notification must be specific as to a change of address. Thus, a new address reflected in the letterhead of taxpayer correspondence will not by itself serve to change a taxpayer's address of record.

(b) Correspondence sent by the Service that solicits or requires a response by the taxpayer that is returned to the Service by the taxpayer with corrections marked on the taxpayer's address information will constitute clear and concise written notification of a change of address.

(c) Additionally, Form 8822, Change of Address, can be used by taxpayers to provide clear and concise written notification of a change of address pursuant to this revenue procedure.

(2) Clear and Concise Electronic Notification.

(a) Clear and concise electronic notification is new address information submitted by the taxpayer through one of the secure applications found on the Service's website, located at www.irs.gov. A "secure application" is one that requires the taxpayer to verify the taxpayer's identity before accessing the application.

Other forms of electronic notification, such as electronic mail sent to a Service email address, do not meet the definition of clear and concise notification.

(b) In addition to the new address, the taxpayer's social security number, individual taxpayer identification number, or employer identification number must be provided, as well as any additional information requested by the specific application.

(c) The information must be entered on the Service's secure application in the space provided and electronically submitted to the Service.

(3) Clear and Concise Oral Notification.

Clear and concise oral notification is a statement made by a taxpayer in person or directly via telephone to a Service employee who has access to the Service Master File informing the Service employee of the address change. In addition to the new address, the taxpayer must provide the taxpayer's full name and old address as well as the taxpayer's social security number, individual taxpayer identification number, or employer identification number. The Service employee must follow established procedures to verify the taxpayer's identity. The Service employee also will inform the taxpayer that the new address, and not the former address, will be used by the Service for all purposes.

SECTION 6. AREAS NOT COVERED BY THIS REVENUE PROCEDURE

.01 This revenue procedure does not apply to the notice requirements under sections 6221 through 6234, and 6037(c) concerning the tax treatment of partnership and subchapter S items.

.02 This revenue procedure does not apply to the following returns because of their unique processing requirements:

Form 5330 Return of Excise Taxes Related to Employee Benefits Plans (Under sections 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4978A, 4978B, 4979A, 4980 and 4980F of the Internal Revenue Code); and

Form 5500 Series Annual Return/Report of Employee Benefit Plan.

.03 Except for notices required by law to be sent to a taxpayer's last known address, this revenue procedure does not require the Service to continue to send notices to an address furnished by the taxpayer when it is determined after a delivery attempt that the taxpayer cannot actually be contacted or located at that address.

SECTION 7. EFFECT ON OTHER DOCUMENTS (when applicable)

This revenue procedure supersedes Rev. Proc. 2001-18, 2001-1 C.B. 708.

SECTION 8. EFFECTIVE DATE

This revenue procedure is effective June 1, 2010.

SECTION 9. DRAFTING INFORMATION

The principal author of this revenue procedure is Meghan Mahaney of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this revenue procedure contact Meghan Mahaney at (202) 622-7950 (not a toll free call).