

Change of Address

▶ Please type or print.

You may use this form to notify the Internal Revenue Service if you change your mailing address. Mail it to the Internal Revenue Service Center for your old address. You can find the addresses of the Service Centers on the back of this form. If you are changing both your home and business addresses, please complete two separate forms. However, individuals who are also household employers and file Form 942 can use one form. They should be sure to check boxes 1 and 2 and complete lines 5b and 5c in addition to any other lines that apply.

Check **ALL** boxes that this change affects:

- 1 Individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040NR, etc.)
 ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here ▶
- 2 Employment, excise, and other business returns (Forms 720, 941, 942, 1041, 1065, 1120, etc.)
- 3 Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)
- 4 Employee plan returns (Forms 5500, 5500 C/R, and 5500EZ)

5a Name (first name, initial, and last name for individuals)	5b Your Social Security Number
	5c Employer Identification Number
6a Spouse's Name (first name, initial, and last name)	6b Spouse's Social Security Number

7 Prior Name. (Complete this item if you or your spouse changed last name due to marriage, divorce, etc.)

8a Old Address: Number street, and apt. or suite no.	8b Spouse's Old Address: Number street, and apt. or suite no. (Complete only if different from address on line 8a.)
City, town or post office, state and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)	City, town or post office, state and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)

9 New Address: Number street, and apt. or suite no. (or P.O. box number if mail is not delivered to street address)

City, town or post office, state and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)

Please Sign Here

<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 5px;">▶</div> <div style="flex-grow: 1; border-bottom: 1px solid black;"></div> </div>	Date	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 5px;">▶</div> <div style="flex-grow: 1; border-bottom: 1px solid black;"></div> </div>	Date
Your signature		Spouse's signature	

Paperwork Reduction Act Notice. — Use of this form is optional. It is provided for your convenience to notify IRS of a change of address.
 The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 10 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer. T:FP: and the **Office of**

Management and Budget, Paperwork Reduction Project (1545-1163), Washington, DC 20503.
 Please **do not** send this form to either of the above addresses. Instead, mail it to the Internal Revenue Service Center address on the back of this form.

Send this form to the Internal Revenue Service Center address that applies to you. If this form is for an Employee plan return (Form 5500 series), send it to the address in the far right column.

If your old address was in:	Send this form to the Internal Revenue Service Center at the following address:
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Alaska, Arizona, California (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, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201

California (all other counties), Hawaii	Fresno, CA 93888
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation 855 West Marine Dr Agana, GU 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands Nonpermanent residents	Philadelphia, PA 19255
Virgin Islands Permanent residents	V. I. Bureau of Internal Revenue Lockharts Garden No 1 A Charlotte Amalie, St Thomas, VI 00802
Foreign country U.S. citizens and those filing Form 2555 or Form 4563	Philadelphia, PA 19255
All A P O. or F P O addresses	Philadelphia, PA 19255

Employee Plan Returns ONLY (FORM 5500 SERIES)

If the principal office of the plan sponsor or the plan administrator was located in:	Send this form to the Internal Revenue Service Center at the following address:
Connecticut, Delaware, District of Columbia, Foreign Address, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Puerto Rico, Rhode Island, Vermont, Virginia	Holtsville, NY 00501
Alabama, Alaska, Arkansas, California, Florida, Georgia, Hawaii, Idaho, Louisiana, Mississippi, Nevada, North Carolina, Oregon, South Carolina, Tennessee, Washington	Atlanta, GA 39901
Arizona, Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Texas, Utah, West Virginia, Wisconsin, Wyoming	Memphis, TN 37501
All Form 5500EZ filers	Andover, MA 05501