

Change of Address

▶ Please type or print.

▶ See instructions on back. ▶ Do not attach this form to your return.

Part I Complete This Part To Change Your Home Mailing Address

Check **ALL** boxes 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 tax returns for household employers (Forms 942, 940, and 940-EZ)
 ▶ Enter your employer identification number here ▶ _____
- 3 Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)
 ▶ For Forms 706 and 706NA, enter the decedent's name and social security number below.

▶ Name ▶ Social security number

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|--|---------------------------------------|
| 4a Your name (first name, initial, and last name) | 4b Your social security number |
|--|---------------------------------------|

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| 5a Spouse's name (first name, initial, and last name) | 5b Spouse's social security number |
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6 **Prior name(s)**. See instructions

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| 7a Your old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions | Apt. no. |
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| 7b Spouse's old address , if different from line 7a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions | Apt. no. |
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| 8 New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions | Apt. no. |
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Part II Complete This Part To Change Your Business Mailing Address or Business Location

Check **ALL** boxes this change affects:

- 9 Employment, excise, and other business returns (Forms 720, 941, 990, 1041, 1065, 1120, etc.)
- 10 Employee plan returns (Forms 5500, 5500 C/R, and 5500EZ)
- 11 Business location

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|--------------------------|---|
| 12a Business name | 12b Employer identification number |
|--------------------------|---|

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| 13 Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions | Room or suite no. |
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| 14 New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions | Room or suite no. |
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| 15 New business location (no., street, city or town, state, and ZIP code). If a foreign address, see instructions | Room or suite no. |
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Part III Signature

Daytime telephone no. of person to contact (optional) ▶ () _____

Please Sign Here

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| Your signature | Date | Spouse's signature. If joint return, both should sign | Date |
| If Part II completed, signature of owner, officer, or representative | Date | Title | |

Privacy Act and Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you fail to provide the Internal Revenue Service with your current mailing address, you may not receive a notice of deficiency or a notice and demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on the tax deficiencies.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 16 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 both 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. **DO NOT** send this form to either of these offices. Instead, see **Where To File** on this page.

Purpose of Form

You may use Form 8822 to notify the Internal Revenue Service if you changed your home or business mailing address or your business location. If this change also affects the mailing address for your children who filed income tax returns, complete and file a separate Form 8822 for each child.

Note: *If you moved after you filed your return and you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address.*

Prior Name(s)

If you or your spouse changed your name due to marriage, divorce, etc., complete line 6. Also, be sure to notify the **Social Security Administration** of your new name so that it has the same name in its records that you have on your tax return. This prevents delays in processing your return and safeguards your future social security benefits.

P.O. Box

If your post office does not deliver mail to your street address and you have a P.O. box, show your P.O. box number instead of your street address.

Foreign Address

If your address is outside of the United States or its possessions or territories, enter the information in the following order: number, street, city, province or state, postal code, and country. **Do not** abbreviate the country name. Be sure to include any apartment, room, or suite number in the space provided.

Employee Plan Returns

A change in the mailing address for employee plan returns must be shown on a separate Form 8822 unless the **Exception** below applies.

Exception. If the employee plan returns were filed with the same service center as your other returns (individual, business, employment, gift, estate, etc.), you do not have to use a separate Form 8822. See **Where To File** below.

Where To File

Send this form to the **Internal Revenue Service Center** shown below for your old address. But if you checked the box on line 10 (employee plan returns), send it to the address shown in the far right column.

| If your old address was in: | Use this 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 |

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| 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. 1A 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. and 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 in:

Use this address:

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| 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 |