

# 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  Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
 ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.
- ▶ Decedent's name \_\_\_\_\_ ▶ Social security number \_\_\_\_\_

|  |   |
|--|---|
| <b>3a Your name</b> (first name, initial, and last name)     | <b>3b Your social security number</b>     |
|  | . . . . .                                 |
| <b>4a Spouse's name</b> (first name, initial, and last name) | <b>4b Spouse's social security number</b> |
|  | . . . . .                                 |

**5 Prior name(s).** See instructions.

|  |          |
|--|----------|
| <b>6a Old address</b> (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.                                      | Apt. no. |
|  |          |
| <b>6b Spouse's old address</b> , if different from line 6a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. | Apt. no. |
|  |          |
| <b>7 New address</b> (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.                                       | Apt. no. |
|  |          |

## Part II Complete This Part To Change Your Business Mailing Address or Business Location

Check **ALL** boxes this change affects:

- 8  Employment, excise, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)  
 9  Employee plan returns (Forms 5500, 5500-C/R, and 5500-EZ). See instructions.  
 10  Business location

|   |   |
|---|---|
| <b>11a Business name</b>  | <b>11b Employer identification number</b> |
|   | . . . . .                                 |
| <b>12 Old mailing address</b> (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. | Room or suite no.                         |
|   |   |
| <b>13 New mailing address</b> (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. | Room or suite no.                         |
|   |   |
| <b>14 New business location</b> (no., street, city or town, state, and ZIP code). If a foreign address, see instructions.           | Room or suite no.                         |
|   |   |

## Part III Signature

Daytime telephone number of person to contact (optional) ▶ ( ) \_\_\_\_\_

**Please Sign Here**

|  |               |   |               |
|--|---------------|---|---------------|
| ▶ _____<br>Your signature                      | _____<br>Date | ▶ _____<br>If Part II completed, signature of owner, officer, or representative | _____<br>Date |
| ▶ _____<br>If joint return, spouse's signature | _____<br>Date | ▶ _____<br>Title  |               |

## 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. Generally, complete only one Form 8822 to change your home and business addresses. 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. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney.

**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 because of marriage, divorce, etc., complete line 5. 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 issuing refunds. It also safeguards your future social security benefits.

## Addresses

Be sure to include any apartment, room, or suite number in the space provided.

### P.O. Box

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

### Foreign Address

If your address is outside the United States or its possessions or territories, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please **do not** abbreviate the country name.

## 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** on this page.

## Signature

If you are completing Part II, the owner, an officer, or a representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc. A representative is a person who has a valid power of attorney to handle tax matters.

## Where To File

Send this form to the **Internal Revenue Service Center** shown below for your old mailing address. But if you checked the box on line 9 (employee plan returns), send it to the address shown in the far right column.

| IF your old mailing address was in . . .  | THEN 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   |
| 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:<br>Permanent residents  | Department of Revenue and Taxation<br>Government of Guam<br>P.O. Box 23607<br>GMF, GU 96921        |
| Guam:<br>Nonpermanent residents<br>Puerto Rico (or if excluding income under Internal Revenue Code section 933)<br>Virgin Islands:<br>Nonpermanent residents  | Philadelphia, PA 19255   |
| Virgin Islands:<br>Permanent residents  | V. I. Bureau of Internal Revenue<br>9601 Estate Thomas<br>Charlotte Amalie<br>St. Thomas, VI 00802 |
| Foreign country:<br>U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563  | Philadelphia, PA 19255   |
| All APO and FPO addresses   |  |

## Employee Plan Returns ONLY (Form 5500 series)

| IF the principal office of the plan sponsor or the plan administrator was in . . .   | THEN use this address . . . |
|--|-----------------------------|
| Connecticut, Delaware, District of Columbia, 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           |
| Foreign country  | Holtsville, NY 00501        |
| All Form 5500-EZ filers  | Memphis, TN 37501           |

## 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. 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.

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 Internal Revenue Code section 6103.

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 simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** on this page.

