

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, TeleFile, 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
3a Your name (first name, initial, and last name)	3b Your social security number
4a Spouse's name (first name, initial, and last name)	4b Spouse's social security number

5 Prior name(s). See instructions.

6a Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.
6b Spouse's old address, 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.
7 New address (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 and 5500-EZ).
- 10 Business location

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

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

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. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney.

Changing Both Home and Business Addresses? If you are, use a separate Form 8822 to show each change unless the service center under **Where To File** is the same for both home and business.

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

Enter your box number instead of your street address **only** if your post office does not deliver mail to your street address.

Foreign Address

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.

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 that applies to you.

Filers Who Completed Part I

IF your old home mailing address was in . . .	THEN use this address. . .
Florida, Georgia, South Carolina, West Virginia	Atlanta, GA 39901
Colorado, Idaho, Montana, New Mexico, Oklahoma, Texas, Wyoming	Austin, TX 73301

Delaware, 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

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*), Nevada, North Dakota, South Dakota, Utah, Washington
Ogden, UT 84201

Alaska, California (*all other counties*), Hawaii
Fresno, CA 93888

Michigan, Ohio
Cincinnati, OH 45999

District of Columbia, Indiana, Maryland, Pennsylvania, Virginia
Philadelphia, PA 19255

Alabama, Arkansas, Kentucky, Louisiana, Mississippi, Nebraska, North Carolina, Tennessee
Memphis, TN 37501

Illinois, Iowa, Kansas, Minnesota, Missouri, Oregon, Wisconsin
Kansas City, MO 64999

American Samoa
Philadelphia, PA 19255

Guam: Permanent residents
Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921

Guam: Nonpermanent residents
Puerto Rico (or if excluding income under Internal Revenue Code section 933)
Philadelphia, PA 19255

Virgin Islands: Nonpermanent residents

Virgin Islands: Permanent residents
V. I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie
St. Thomas, VI 00802

Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563
Philadelphia, PA 19255

All APO and FPO addresses

Filers Who Completed Part II

IF your old business address was in . . .	THEN use this address. . .
Virginia or Outside the United States	Philadelphia, PA 19255
Delaware, District of Columbia, Indiana, Kentucky, Maryland, Michigan, New Jersey, North Carolina, Ohio, Pennsylvania, South Carolina, West Virginia, Wisconsin	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma	Austin, TX 73301
Alabama, Tennessee	Memphis, TN 37501
Illinois	Kansas City, MO 64999

Alaska, Arizona, Arkansas, 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, Hawaii, Idaho, Iowa, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Texas, Utah, Washington, Wyoming
Ogden, UT 84201

California (*all other counties*)
Fresno, CA 93888

Florida, Georgia
Atlanta, GA 39901

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

California (*all other counties*)
Fresno, CA 93888

Florida, Georgia
Atlanta, GA 39901

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

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.

The use of this form is voluntary. However, 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.

