

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 706-NA, enter the decedent's name and social security number below.

▶ Name ▶ Social security number

4a Your name (first name, initial, and last name)	4b Your social security number
5a Spouse's name (first name, initial, and last name)	5b Spouse's social security number

6 Prior name(s). See instructions.

7a Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.
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.
8 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:

- 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 5500-EZ). See instructions.
- 11 Business location

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.
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.
15 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) ▶ () _____

Please Sign Here

Your signature	Date	If Part II completed, signature of owner, officer, or representative	Date
If joint return, spouse's signature	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**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; 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. 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 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 issuing refunds. It also 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 the 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: 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

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: Permanent residents	Department of Revenue and Taxation Government of Guam 378 Chalan San Antonio Tamuning, GU 96911
Guam: Nonpermanent residents	Philadelphia, PA 19255
Puerto Rico (or if excluding income under section 933)	Philadelphia, PA 19255
Virgin Islands: Nonpermanent residents	V. I. Bureau of Internal Revenue Lockhart Gardens No. 1-A Charlotte Amalie, St. Thomas, VI 00802
Virgin Islands: Permanent residents	Philadelphia, PA 19255
Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, 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:
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	Andover, MA 05501