

Form 8822 (Rev. December 2007), Change of Address

Purpose: This is the first circulated draft of the Form 8822 (Rev. December 2007) for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: Form 8822 (Rev. December 2006) is available at:
<http://www.irs.gov/pub/irs-pdf/f8822.pdf>

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at:
http://taxforms.web.irs.gov/draft_products.html

Comments: Please email, fax, or call with any comments by **September 28, 2007**. Also please email any comments to the reviewer at Jeffrey.M.Arre@irs.gov

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Description of Major Changes for Form 8822 (Rev. 12-2007)

Form

We updated the revision date.

Instructions

“In Care of” Address: This instruction has been edited because it applies to individuals and estates (Part I), as well as business taxpayers (Part II).

Signature: We revised this instruction to clarify who must sign Parts I and II, and to include a “Caution” that authorized representatives signing Form 8822 must attach a power of attorney. [Employee suggestion adopted]

Where To File:

- We added “Department of the Treasury” to the “Where To File” address for all taxpayers so that the mailing addresses of the service centers will now require three lines instead of two, per a request from the USPS.
- We updated the “Where To File” addresses for “Filers Who Checked the Box on Line 1 and Completed Part I” to conform with the “Where Do You File?” addresses in the 2007 Instructions for Form 1040. The four digit CAF number for the Form 8822 remains -0023.

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

| | |
|--|---|
| 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, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
 9 Employee plan returns (Forms 5500, 5500-EZ, etc.)
 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) ▶ () _____

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

Purpose of Form

You can 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.

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.

"In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

Signature

If you are completing Part I, the taxpayer, executor, donor, or an authorized representative must sign. If your last return was a joint return, your spouse must also sign (unless you have indicated by checking the box on line 1 that you are establishing a separate residence).

If you are completing Part II, an officer, owner, member, general partner, fiduciary, or an authorized representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc.



If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822 a copy of your power of attorney. To do this, you can use Form 2848. The

Internal Revenue Service will not complete an address change from an "unauthorized" third party.

Where To File

Send this form to the Department of the Treasury, Internal Revenue Service Center, and

the address shown next that applies to you. Generally, it takes 4 to 6 weeks to process your change of address.



If you checked the box on line 2, see Filers Who Checked the Box on Line 2 or Completed Part II for where to file this form.

Filers Who Checked the Box on Line 1 and Completed Part I

IF your old home mailing address was in . . . THEN use this address . . .

District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont
Andover, MA
05501-0023

Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia
Atlanta, GA
39901-0023

Kentucky, Louisiana, Mississippi, Tennessee, Texas, APO, FPO
Austin, TX
73301-0023

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming
Fresno, CA
93888-0023

Arkansas, Connecticut, Illinois, Indiana, Michigan, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia
Kansas City, MO
64999-0023

American Samoa
Guam:
Nonpermanent residents
Puerto Rico (or if excluding income under Internal Revenue Code section 933)
Virgin Islands:
Nonpermanent residents
Dual-status aliens
Foreign country:
U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563
Austin, TX
73301-0023

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

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

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

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

Filers Who Checked the Box on Line 2 or Completed Part II

IF your old business address was in . . . THEN use this address . . .

Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin
Cincinnati, OH
45999-0023

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, any place outside the United States

Ogden, UT
84201-0023

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 give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your form and other papers.

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 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 burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form 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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on this page.

