

**SUPPORTING STATEMENT**  
**Internal Revenue Service (IRS)**  
**Form 8822, Change of Address and Form 8822-B, Change of Address or Responsible Party — Business**  
**OMB # 1545-1163**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Form 8822 and 8822-B are used by taxpayers to furnish their change of address to the Internal Revenue Service (IRS). Form 8822 is used to change the address of individual, gift, estate, or generation-skipping transfer tax return filers. Form 8822-B is used by business taxpayers to notify the IRS if they changed the business mailing address, business location, or the identity of the responsible party. Also, any entities that change the address or identity of their responsible party must file Form 8822-B, whether or not they are engaged in a trade or business. The collection of the change of address information is authorized by 26 U.S.C. 6212.

**2. USE OF DATA**

The data is used by IRS to update the taxpayer's address of record.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

Forms 8822 and 8822-B must be signed and therefore cannot be electronically filed. However, the address can be changed by filing an e-file return or by calling customer service and verifying one's identity.

**4. EFFORTS TO IDENTIFY DUPLICATION**

The information obtained through this collection is unique and is not already available or use or adaption from another source.

**5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

Form 8822-B is used to assist all businesses (to include small businesses and entities), in changing the business address versus having to write a generic letter with the appropriate information. The form requests the specific information needed, simplifying the process for all businesses.

**6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES**

The information required is needed to verify compliance with the Internal Revenue Code of the Treasury Regulation 301.6212-2(b)(2). A less frequent collection of taxes and tax information could adversely affect the government's effectiveness and would reduce the oversight of the public in ensuring compliance with Internal Revenue Code and hinder the IRS from meeting its mission.

**7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)**

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

**8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

In response to the Federal Register notice dated June 1, 2022 (87 FR 33311), IRS received one comment during the comment period regarding these forms. The comment is summarized in the table below.

The organization that submitted this comment:

**LEGAL SERVICES CENTER (LSC) OF HARVARD LAW SCHOOL  
CENTRO DE SERVICIOS LEGALES**

**IRS RESPONSE TO COMMENT**

<b>Comment/Concern</b>	<b>Rec</b>	<b>From</b>	<b>IRS Response</b>
<p>The <b>LEGAL SERVICES CENTER OF HARVARD LAW SCHOOL CENTRO DE SERVICIOS LEGALES</b> is asking to:</p> <ol style="list-style-type: none"> <li>1. Change the word “Decedent” to the phrase “Deceased Person”</li> <li>2. Remove the boxes for prior names</li> <li>3. Move the discussion of the importance of giving the IRS your current address from the “Privacy Act and Paperwork Reduction Act Notice” section to the “Purpose of Form” section</li> <li>4. Add information on other ways the IRS can be notified of a taxpayer’s address change</li> <li>5. Add an option for taxpayers to notify the IRS of a change in address before they move</li> </ol>	8/1/22	LSC	<p>IRS have received and reviewed the <b>LSC</b> comment letter requesting changes. After considering these comments, IRS is not adopting the recommended changes to the form.</p>

**9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS**

No payment or gift has been provided to any respondents.

**10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103.

**11. JUSTIFICATION OF SENSITIVE QUESTIONS**

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Business Master file (BMF)” and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 24.046 - CADE Business Master File (BMF). The Internal Revenue Service PIA’s can be found at <https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA> .

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

The Privacy Act statement associated with this attachment is listed in the instructions.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

Form 8822 is used to change the address of individual, gift, estate, or generation-skipping transfer tax return filers. The burden for estate and trust, and individual filers are reported under 1545-1163.

Form 8822-B is used by business taxpayers to notify the Internal Revenue Service if they changed the business mailing address, business location, or the identity of the responsible party. Also, any entities that change the address or identity of their responsible party must file Form 8822-B, whether or not they are engaged in a trade or business. Form 1065 and 1120 filers of Form 8822-B are reported under 1545-0123. The burden for estate and trust, tax-exempt, and individuals filers are reported under 1545-1163 (i.e. Forms 720, 940, 941, 990, 1041, 5500, 5000-EZ).

Form	Description	# Respondents	# Responses Per Respondent- Approximate	Total Annual Responses	Hours Per Response	Total Burden
8822	Change of Address	845,000	1	845,000	.26 hours	218,292
8822-B	Change of Address or Responsible Party — Business	15,500	1	15,500	.3 hours	4,650
TOTAL				0		0

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

The Federal government cost estimate is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized start up expenses, operating and maintenance expenses, and distribution of the product that collects the information.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables such as; complexity, number of pages, type of product and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries and other outlets. The result is the Government cost estimate per product.

The government cost estimate for this collection is summarized in the table below.

<u>Product</u>	<u>Aggregate Cost per Product (factor applied)</u>	<u>Printing and Distribution</u>	<u>Government Cost Estimate per Product</u>
Form 8822	\$29,677	0	\$29,677
Form 8822-B	\$22,829	0	\$22,829
Total	\$52,506		\$52,506
Table costs are based on 2021 actuals obtained from IRS Chief Financial Office and Media and Publications			

**15. REASONS FOR CHANGE IN BURDEN**

There are no changes to the paperwork burden previously approved by OMB. IRS is making this submission for renewal purposes. Form 8822 was revised to update the forms listed in question 1, to update the mailing addresses in the Where to File section, and to add a statement that individuals can update their address online. These changes are considered de minimis and do not require OMB approval.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

There are no plans for tabulation, statistical analysis, and publication.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the forms sunset as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions to the certification statement for this collection.

Note: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.