Supporting Statement
Internal Revenue Service
Change Your Address (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns) and Change of Address or Responsible Party - Business Form 8822 & Form 8822-B
OMB Control Number 1545-1163

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) section 6212 authorizes the collection of the change of address information.

Form 8822 is used to notify the Internal Revenue Service (IRS) of a change the address for an 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.

2. USE OF DATA

The IRS uses the information collected 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 for use or adaptation 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 IRC 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 IRC 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 27, 2025 (90 FR 27756), we have received a public comment from American Bankers Association. The full comments will be included within submission to the Office of Management and Budget (OMB). The summary of the comments and the IRS responses are below:

Joey Connor VP, ABA Comments dated August 25, 2025
Requesting Comments on Change of Address (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns) and Change of Address or Responsible Party - Business Form 8822 & 8822-B.

Comment Number	Summary of public comment	IRS response
1.	ABA is recommending that the IRS should institute additional controls related to business address changes via a centralized electronic interface similar to Secure Object Repository (SOR) to notify when a business's address is changed via Form 8822-B or otherwise. This would reduce to	The IRS is taking this suggestion under consideration. Business taxpayers can access their own accounts online through Business Tax Account(BTA) if their entity type has been added to the application. Publication 5904 Access Your Business Tax Account, details the features of BTA which allows users to view the business name and address on file with the IRS. IRS in an effort to avoid the type of concerns raised by ABA current uses safe-guards for address changes based off the Form 8822-B sending computer notice via US mail. Notice CP 148A: Confirmation of address change mailed to the taxpayer's new address. Notice CP 148B: Confirmation of address change

	risk of inadvertent disclosure, misdirected notices, and reduce fraud and identity theft.	mailed to the taxpayer's previous address. NOTE: E-Services SOR is not intended for the individual or business taxpayers.

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 24.030 - Individual Master File, IRS 24.046 - Customer Account Data Engine Business Master File. The Internal Revenue Service PIAs can be found at https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA.

Title 26 U.S.C. 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.

It is anticipated that there will be 393,900 respondents that respond once with a response time of an average 17 minutes, totaling 111,274 burden hours.

The burden estimate is as follows:

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC § 6212	Form 8822	165,500	1	165,500	16 mins.	42,754
IRC § 6212	Form 8822-B	228,400	1	228,400	18 mins.	68,520
Totals		393,900		393,900		111,274

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The IRS currently estimates the cost burden on respondents to be nominal. There are no start-up or maintenance costs for this collection. The collection does not require respondents to obtain specialized equipment or professional services.

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 startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. These costs do not include any activities such as taxpayer assistance and enforcement.

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.

Product	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost Estimate per Product
Form 8822	$32,815	+	$1,363	=	$34,178
Form 8822-B	$25,243	+	$0	=	$25,243
Grand Total	$58,058	+	$1,363	=	$59,421
Table costs are based on 2024 actuals obtained from IRS Chief Financial Office and Media and Publications					

15. REASONS FOR CHANGE IN BURDEN

There were no changes made to the forms that resulted in any change to the burden previously reported to OMB. However, the number of responses was updated based on current filing data. The estimated respondents for Form 8822-B not covered under OMB control number 1545-0123 increased, and the estimated respondents for Form 8822 decreased. This decreases the number of responses by 466,600 and the burden hours by 111,668 annually due to Agency Estimate.

	Total Requested	Change Due to New Statute	Change Due to Agency Discretion	Change Due to Adjustment in Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	393,900	0	0	-466,600	0	860,500
Annual Time Burden (Hr)	111,274	0	0	-111,668	0	222,942

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

The IRS believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the forms expire as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of 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.