Form **8822**

(Rev. December 2005) Department of the Treasury Internal Revenue Service

Change of Address

▶ Please type or print.

► See instructions on back.

▶ Do not attach this form to your return.

OMB No. 1545-1163

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, 1040	NR, etc.)
▶ If your last return was a joint return and you are now establishing from the spouse with whom you filed that return, check here .	ng a residence separate ▶ □
2 ☐ Gift, estate, or generation-skipping transfer tax returns (Forms 70 ► For Forms 706 and 706-NA, enter the decedent's name and s	
▶ 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 a	ddress, 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 a	address, see instructions. Apt. no.
Part II Complete This Part To Change Your Business Mai	ling Address or Business Location
Check all boxes this change affects: 8	720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
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 f	foreign address, see instructions. Room or suite no.
New mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	
14 New business location (no., street, city or town, state, and ZIP code). If a foreign ad	dress, see instructions. Room or suite no.
Part III Signature	I
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
, in joint rotain, opouse a signature Date	,

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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.

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 or is otherwise authorized to sign tax returns for the business.

Where To File

Send this form to the Internal Revenue Service Center shown next that applies to you.



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

District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont

IF your old home mailing

address was in . .

Andover, MA 05501

THEN use this

address.

Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Atlanta, GA 39901
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	Austin, TX 73301
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, Wyoming	Fresno, CA 93888
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, North Dakota, Ohio, Wisconsin	Kansas City, MO 64999
New Jersey, Pennsylvania	Philadelphia, PA 19255
American Samoa Guam: Nonpermanent residents Puerto Rico (or if excluding income under Internal Revenue Code section 933) Virgin Islands: Nonpermanent residents Dual-status aliens Those filing Form 4563	Philadelphia, PA 19255
Foreign country: U.S. citizens and those filing Form 2555 or Form 2555-EZ All APO and FPO addresses	Austin, TX 73301
Guam:	Department of Revenue

Charlotte Amalie St. Thomas, VI 00802 Filers Who Checked the Box on

Line 2 or Completed Part II

and Taxation

P.O. Box 23607

GMF, GU 96921

Internal Revenue

9601 Estate Thomas

V.I. Bureau of

Government of Guam

Permanent residents

Permanent residents

Virgin Islands:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Ogden, UT 84201 Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming Outside the United States Philadelphia, PA 19255 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-6406, Washington, DC 20224. Do not send the form to this address. Instead, see Where To File on this page.