

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. 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

IF your old home mailing address was in . . .

THEN use this address. . .

Florida, Georgia, Mississippi, North Carolina, South Carolina, West Virginia Atlanta, GA 39901

Colorado, Kentucky, Louisiana, Montana, New Mexico, Oklahoma, Texas, Wyoming Austin, TX 73301

Alaska, Arizona, California, Hawaii, Idaho, Nevada, Oregon, Washington Fresno, CA 93888

New York (*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*) Holtzville, NY 00501

New York (*all other counties*), Maine, Massachusetts, Michigan, New Hampshire, Rhode Island, Vermont Andover, MA 05501

Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Utah, Wisconsin Kansas City, MO 64999

Alabama, Arkansas, Ohio, Tennessee, Virginia Memphis, TN 37501

Connecticut, Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania Philadelphia, PA 19255

American Samoa Philadelphia, PA 19255

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

Guam: Nonpermanent residents Puerto Rico (or if excluding income under Internal Revenue Code section 933) Philadelphia, PA 19255

Virgin Islands: Nonpermanent residents

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

Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563 Philadelphia, PA 19255
Dual-status aliens
All APO and FPO addresses

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

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 Ogden, UT 84201

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 give it to foreign governments because of tax treaties they have with the United States. We may also give this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

Your 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 average time 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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where To File** on this page.

