Moving?

Then tell the IRS (Internal Revenue Service) and the post office.

What if you don’t tell them you moved?

• You may not get your tax refund.
• You may not get your Earned Income Tax Credit check.
• You may not get letters from the IRS. If you don’t answer IRS letters, they may charge you a penalty fee.
• You may not get checks or other important mail.

Tell the post office if you move. Go to any post office. Get a change of address paper and fill it out. Give it to the post office.

To tell the IRS you moved, fill out IRS Form 8822. A copy is with this paper. OR you can get a copy on the internet at www.irs.gov. If you live in Tennessee, then mail it to:

   Internal Revenue Service Center
   Austin, TX 73301-0023

Live in another state? Look at the directions that come with Form 8822. Find your state in the list. It will tell you which mailing address to use.

Has your name changed? Then put your old name on Line 5 of Form 8822. What happens if you don’t? It will take longer to get your tax return filed. It will take longer to get a refund.

If your name changes, also tell Social Security. You can go to the local Social Security office. Or you can call 1-800-772-1213 for free. Tell them your name has changed.

Tennessee Taxpayer Project
A Low Income Taxpayer Clinic

   1-866-481-3669
   It’s a free call.

On the internet at www.las.org
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.

3a Your name (first name, initial, and last name) ▶ Social security number

3b Your social security number

4a Spouse’s name (first name, initial, and last name) ▶ Spouse’s social security number

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.

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 ▶ Employer identification number

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 joint return, spouse’s signature ▶ Date

If Part II completed, signature of owner, officer, or representative ▶ Date

Title
Purpose of Form
You can use Form 8822 to notify the Internal Revenue Service if you have 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 of Part I that you are establishing a separate residence).

If you are completing Part II, an officer, owner, general partner or LLC member manager, plan administrator, 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 2648. 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.

Note: If you checked the box on line 2, or you checked the box on both lines 1 and 2, send this form to: Cincinnati, OH 45999-0023.

Filers Who Completed Part I
(You checked the box on line 1 only)

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

| District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, Vermont | Andover, MA 06501-0023 |
| Alabama, Florida, Georgia, North Carolina, South Carolina, Virginia | Atlanta, GA 30301-0023 |
| Kentucky, Louisiana, Mississippi, Tennessee, Texas | Austin, TX 73301-0023 |
| Arkansas, Connecticut, Delaware, Indiana, Michigan, Missouri, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, West Virginia | Kansas City, MO 64999-0023 |
| APO and FPO Addresses American Samoa Guam | Austin, TX 73201-0023 USA |
| Nonpermanent residents Puerto Rico (or excluding income under Internal Revenue Code section 933) | Austin, TX 73201-0023 USA |
| Virgin Islands: Nonpermanent residents Nonresident aliens and dual-status aliens Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563 | V.I. Bureau of Internal Revenue 9001 Estate Thomas Charlotte Amalie St. Thomas, VI 00802 |

Filers Who Completed Part II

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

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

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 are the legal right to ask for information is Internal Revenue Code sections 6001 and 6101, which require you to file a statement with us for any tax for which you are liable. Section 6103 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.

Generally, tax returns and return information are confidential, as required by section 6103. However, 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.

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.

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.

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, send them to the Internal Revenue Service, Tax Products Coordinating Committee, SEW:CAR:MP-T:T:TSP, 111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see Where To File on this page.