GENERAL

irs business change of address form

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Introduction

When you run a business, the IRS is one of the most important partners you'll have to keep in touch with. Whether you're a sole proprietor, a partnership, a corporation, or a limited liability company, the IRS requires that it has accurate, up to date contact information for every taxpayer. One of the most common updates that business owners need to make is a change of address. This seemingly simple task can be a source of confusion, especially if you're not familiar with the specific procedures and forms the IRS uses to capture this information.

In this guide, we'll walk you through everything you need to know about the **IRS business change of address form**. From the basics of why the IRS needs your new address to the step by step instructions for filing the form correctly, you'll come away with a clear understanding of how to keep the IRS informed and avoid costly penalties.

Why the IRS Requires an Updated Business Address

The IRS uses your business address for a variety of purposes:

- Tax notices and correspondence – All official communications, including notices, refund checks, and audit letters, are mailed to the address on file.
- Legal and regulatory compliance – Certain tax filings, such as corporate returns, require a physical address for the business's principal place of business.
- Taxpayer identification and record keeping – The IRS maintains a database that links your Employer Identification Number (EIN) to your business address. An accurate address ensures correct identification and reduces the risk of fraud.
- Compliance with state and local authorities – Many states and municipalities rely on the IRS's records to verify that your business is properly registered and paying the correct taxes.

Failing to update your address can result in delayed notices, missed deadlines, and even penalties if the IRS cannot reach you in time to respond to an audit or other enforcement action.

What Is the IRS Business Change of Address Form?

The IRS has a dedicated form for reporting changes in a business's address: **Form 8822-B**(Change of Address or Responsible Party). This form is used by all types of business entities, including corporations, partnerships, LLCs, and sole proprietors who use an EIN.

Key features of Form 8822-B:

- Simple layout – The form is short, typically one page, with clear sections for the current and new address, entity type, and responsible party information.
- Electronic filing option – While the paper form is still accepted, the IRS encourages electronic filing to speed up processing.
- No filing fee – Updating your address is free; there is no cost associated with submitting Form 8822-B.

Who Needs to File Form 8822-B?

Any business entity that has an Employer Identification Number (EIN) and has recently moved its principal place of business, or has a change in the responsible party's address, must file the form. This includes:

1. C Corporations – Including S Corporations that file Form 1120S.
2. Limited Liability Companies (LLCs) – Whether treated as a partnership or corporation for tax purposes.
3. Partnerships – General or limited partnerships that file Form 1065.
4. Non profit organizations – Tax exempt entities that file Form 990.
5. Other entities – Trusts, estates, and sole proprietorships that use an EIN.

When Is the Form Due?

The IRS requires that the change of address be reported within 60 days of the move. This time frame is critical because it allows the IRS to update its records before any tax notices are sent out. If you fail to file within the 60 day window, the IRS may continue to use the old address, potentially causing missed deadlines or penalties.

How to Obtain Form 8822-B

You have several options to get the form:

- Online PDF download – Visit the IRS website's Form 8822-B page and download the PDF.
- Phone request – Call the IRS Business & Specialty Tax Line at 800 829 4933 and request that a copy be mailed to you.
- Electronic filing platforms – Many tax preparation software packages allow you to fill out and submit Form 8822-B electronically.

Step by Step Guide to Filling Out Form 8822-B

Below is a detailed walkthrough of each section on Form 8822-B. Following these instructions will help you avoid common mistakes and ensure your submission is processed quickly.

Section 1: Current Employer Identification Number (EIN)

Enter your EIN in the designated box. Double check the number for accuracy; a single digit error can delay processing.

Section 2: Name of the Business

Write the legal name of your entity exactly as it appears on your tax returns. If you operate under a trade name (DBA), include that as well.

Section 3: Current Address

Provide the full street address, city, state, and ZIP code where the business was located before the move. This is used by the IRS to verify that the change is indeed a relocation.

Section 4: New Address

Enter the complete new address in the same format as Section 3. Make sure to include the correct ZIP+4 code if you have it, as this improves delivery accuracy.

Section 5: Reason for the Change

Check the appropriate box:

- Change of business location
- Change of responsible party

- Other (specify in the provided space)

For most business moves, you'll select "Change of business location." If you also changed the responsible party's address, check both boxes.

Section 6: Responsible Party Information

This section captures the name and address of the individual who is responsible for the business's tax matters. If this person's address has changed, fill in the new address here.

Section 7: Signature and Date

Sign and date the form. If you're filing electronically, you'll be prompted to provide an electronic signature. For paper submissions, a handwritten signature is required.

Section 8: Taxpayer Identification Number of the Responsible Party

Enter the Social Security Number (SSN) or EIN of the responsible party. This is required if the responsible party is a natural person or a separate entity.

Submitting the Form: Paper vs. Electronic Filing

While the IRS accepts both paper and electronic submissions, electronic filing offers several advantages:

- Faster processing – Electronic filings are typically processed within 1–2 business days.
- Immediate confirmation – You receive an acknowledgment receipt almost instantly.
- Reduced risk of lost paperwork – Paper forms can get misplaced in the mail.

Paper Filing Instructions

1. Print the completed Form 8822-B.
2. Attach a copy of your most recent tax return if you're filing for the first time.
3. Mail the form to the address listed on the IRS website for the type of entity you represent.
4. Keep a copy for your records.

Electronic Filing Instructions

1. Log in to the IRS's e File portal.
2. Navigate to the "Business & Specialty Tax Forms" section.
3. Select "Form 8822 B" and follow the on screen prompts.
4. Upload a scanned copy of the signed form if required.
5. Submit and print the confirmation receipt.

Common Mistakes to Avoid

Even a small error can cause your submission to be delayed or rejected. Here are the most frequent pitfalls:

- Incorrect EIN – Double check the nine digit number for typos.
- Missing ZIP+4 code – While not mandatory, including the ZIP+4 improves accuracy.
- Failing to sign the form – A signature is required for paper filings.
- Not marking the reason for change – The IRS uses this to route your submission to the correct processing center.
- Submitting after the 60 day window – If you miss the deadline, the IRS may still process the change, but it can delay your tax notice updates.

What Happens After You Submit?

Once the IRS receives your Form 8822-B, the following steps occur:

- Verification – The IRS cross checks the new address against its records.
- Update of records – Your address is updated in the IRS database.
- Confirmation – You receive an acknowledgment letter (if you filed paper) or an electronic receipt.

Typically, the IRS processes the change within 30–45 days. If you filed electronically, you might see the update reflected in your account within a few days.

Consequences of Not Updating Your Address

Ignoring the address update can lead to several problems:

- Delayed tax notices – You may miss important deadlines for filing or payment.
- Audit complications – If the IRS cannot reach you, it may initiate an audit or impose penalties.
- Incorrect tax filings – Some state or local tax authorities cross reference IRS records; an outdated address can trigger errors.
- Legal ramifications – Failure to provide accurate contact information can be viewed as non compliance.

FAQs About IRS Business Change of Address

Do I need to file Form 8822-B if I'm only changing my personal address?

No. Form 8822-B is only for changes to the business's principal address or the responsible party's address. If you're a sole proprietor and your personal address is the same as your business address, you only need to update the business address.

Can I update my address on my next tax return instead?

While you can include a new address on your tax return, the IRS still requires a separate Form 8822-B for official record updates. Relying solely on your tax return can result in delayed updates.

Is there a fee for filing Form 8822-B?

No. The IRS does not charge a fee for updating your business address.

What if my business has multiple locations?

Form 8822-B only updates the principal place of business. If you have additional locations, you should notify the IRS of each address change separately.

Can I use the same form if I change both the address and the responsible party?

Yes. Check both boxes in Section 5 and provide the new information in the appropriate sections.

Tips for a Smooth Update Process

- Keep a copy of the submitted form – Store it in your business records for at least 3 years.
- Verify the address on your next tax return – When you file your next return, confirm that the new address appears correctly.
- Notify state agencies – Many states require a separate address update; check your state's business portal.

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