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irs change of address form for business

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Understanding the IRS Change of Address Process for Businesses

When a company moves to a new location—whether it's a new office, a different city, or a new state—its tax obligations don't automatically adjust. The Internal Revenue Service (IRS) requires businesses to officially notify them of any address changes to ensure that all correspondence, tax notices, and important documents reach the correct location. This guide will walk you through the entire process of updating your business address with the IRS, focusing on the primary form used, the steps to complete it, common pitfalls, and how to keep your records accurate and up to date.

Why Updating Your Business Address Matters

A correct business address is more than just a mailing detail; it's a critical component of your tax compliance. Failing to update your address can lead to:

- Delayed or lost correspondence—tax notices, refund checks, or audit requests may arrive at a stale address and be returned or lost.
- Legal and regulatory complications—state agencies often require a current address for licensing, permits, and business registrations.
- Potential penalties—if the IRS cannot reach you for important notices, you may miss deadlines or fail to respond to audits.
- Tax filing errors—some tax forms require the current address; using an outdated address can result in processing delays or errors.

The Primary Tool: IRS Form 8822 B

For most businesses, the official method to change your address with the IRS is through **Form 8822 B (Change of Address or Responsible Party – Business)**. This form is designed to notify the IRS of any change in the business's mailing or principal place of business, as well as updates to the responsible party's information.

Key Features of Form 8822 B

Form 8822 B covers:

- New mailing address
- New principal place of business
- Updated name and address of the responsible party (e.g., owner, officer, or partner)
- Tax identification number (EIN)
- Signature of the authorized person

It's a straightforward form, but accuracy is essential. Mistakes can delay processing or trigger additional requests for clarification.

Who Needs to File Form 8822 B?

Generally, any business entity that has an Employer Identification Number (EIN) and has a change in address must file this form. This includes:

- Corporations (C corp, S corp, LLCs treated as corporations)
- Partnerships and limited partnerships
- Non profit organizations
- Professional service firms (law, accounting, medical)
- Trusts and estates that have an EIN

Step by Step Guide to Completing Form 8822 B

Below is a detailed walkthrough of each section of Form 8822 B, ensuring you submit a clean, error free application.

1. Gather Required Information

1. EIN—Your business's Employer Identification Number.
2. Current address—The address on file with the IRS.
3. New address—Both mailing and principal place of business addresses.
4. Responsible party details—Name, title, and address of the individual authorized to act on behalf of the business.
5. Signature and date—Authorized personnel must sign the form.

2. Fill Out the Form

Follow the IRS instructions carefully. Here's a breakdown of each section:

- Part I – Current and New Addresses: List the old address in the first column and the new address in the second column. If only the mailing address changes, fill in the mailing address field; if the principal place changes, fill in that field.
- Part II – Responsible Party Information: Provide the name, title, and address of the responsible party. If the responsible party has changed, include both the former and new details.
- Part III – Signature: The authorized individual must sign and date the form. The IRS requires a signature to verify authenticity.

3. Double Check Accuracy

Before submitting, verify that:

- All addresses are spelled correctly.
- The EIN matches the one on your tax returns.
- The responsible party's name and title are accurate.
- The signature line is signed by an authorized person.

4. Submit the Form

Form 8822 B can be mailed to the IRS address specified in the instructions or faxed if you have the appropriate fax number. Mailing is the most common method:

- **Mailing Address** (for most businesses):
  Internal Revenue Service
  Cincinnati, OH 45999
- **Fax** (optional): 855 641 6935 (check the IRS website for updates).

Keep a copy of the completed form for your records.

5. Track the Update

After submission, the IRS typically updates the address within 10 business days. However, processing times can vary. If you don't receive a confirmation within that timeframe, consider contacting the IRS Business & Specialty

Tax Line at 800 829 4933.

Alternative Methods to Update Your Business Address

While Form 8822 B is the standard route, there are other ways to keep the IRS informed:

1. Update Through Your Online EIN Account

Businesses with an active EIN can log into the IRS's **E File portal** or the **Business Account** to update their address. This method is faster and eliminates paper processing.

2. Attach a Cover Letter to Your Next Tax Return

When filing your next tax return, include a cover letter indicating the new address. This is a supplementary method but should not replace Form 8822 B for a formal address change.

3. Use the IRS Business Address Update Service

The IRS offers an **online address update service** for certain entities. Check the IRS website for eligibility and instructions.

Common Mistakes and How to Avoid Them

Even a small error can delay your address update. Here are frequent pitfalls and tips to sidestep them:

1. Misspelling the New Address

Double check street names, ZIP codes, and city names. Use the USPS Zip Code Lookup to confirm accuracy.

2. Forgetting to Sign

A signature is mandatory. Without it, the IRS will reject the form and you'll have to resubmit.

3. Mixing Up Mailing and Principal Addresses

Clarify which address is for mail and which is for the main business location. If both change, fill in both columns.

4. Using an Outdated Responsible Party Name

If the responsible party has changed, provide both the former and new names. Failure to do so can trigger additional verification steps.

5. Not Retaining a Copy

Keep a scanned or printed copy of the completed form. It's useful for future reference and in case the IRS requests additional documentation.

Implications of Not Updating Your Address

Beyond delayed mail, an outdated address can affect:

- State tax filings—Many states cross reference IRS data for tax purposes.
- Banking and financial services—Banks may require proof of address for account maintenance.
- Vendor contracts—Suppliers often need current billing addresses for invoicing.
- Legal proceedings—Court documents and summons rely on accurate business addresses.

FAQs About the IRS Change of Address for Businesses

What if my business only changes its mailing address?

Fill in only the mailing address column in Part I of Form 8822 B. If the principal place of business remains the same, leave that field blank.

Do I need to update the address for every type of business entity?

Yes. Whether you're a sole proprietorship, partnership, corporation, or non profit, any entity with an EIN must file the change.

How long does the IRS take to process the address change?

Typically 10 business days, but it can take longer during peak periods.

Can I update my address via the IRS website?

For certain entities, the IRS offers an online update portal. Check the IRS Business & Specialty Tax Line for eligibility.

What happens if I forget to update my address?

Tax notices and returns may be sent to the old address. If you receive a notice at the wrong address, you must contact the IRS to correct it and request a copy of the notice.

Keeping Your Business Information Current

Maintaining accurate records is an ongoing responsibility. Consider these best practices:

- Schedule annual reviews of your business address and responsible party details.
- Use a document management system to track all updates and correspondence.
- Set reminders for upcoming moves or changes.
- Inform all stakeholders (banks, vendors, state agencies) promptly.

Conclusion

Updating your business address with the IRS is a critical step whenever your company relocates or experiences a change in its principal location. By using the **IRS Form 8822 B** following the step by step instructions, and avoiding common mistakes, you can ensure that all tax correspondence reaches you without interruption. Regularly review your business information, keep accurate records, and leverage the IRS's online tools when available to keep your filings compliant and up to date. A proactive approach to address updates safeguards your business against missed deadlines, penalties, and unnecessary administrative headaches.

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