

Dear Padgett Client

Attached are the necessary forms that need to be completed to change your address with both the State and Federal authorities.

Please complete each form, sign as necessary, date and mail in to the address that appears on each form.

Feel free to call if you have any questions.

Regards,

Terri Rogers  
Office Manager

# Change of Address

(For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)

OMB No. 1545-1163

▶ Please type or print.

▶ See instructions on back. ▶ Do not attach this form to your return.

**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, 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.  
 ▶ Decedent's name \_\_\_\_\_ ▶ Social security number \_\_\_\_\_

<b>3 a</b> Your name (first name, initial, and last name)	<b>3 b</b> Your social security number
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<b>4 a</b> Spouse's name (first name, initial, and last name)	<b>4 b</b> Spouse's social security number
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**5 a** Your prior name(s). See instructions. . . . . \_\_\_\_\_

**5 b** Spouse's prior name(s). See instructions. . . . . \_\_\_\_\_

**6 a** Your old address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**6 b** Spouse's old address, if different from line 6 a (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**7** New address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**Part II Signature**

Daytime telephone number of person to contact (optional) ▶ \_\_\_\_\_

<b>Sign Here</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">Your signature</td> <td style="width: 20%; padding: 5px;">Date</td> </tr> </table>	Your signature	Date	▶	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">Signature of representative, executor, administrator/if applicable</td> <td style="width: 20%; padding: 5px;">Date</td> </tr> </table>	Signature of representative, executor, administrator/if applicable	Date
Your signature	Date						
Signature of representative, executor, administrator/if applicable	Date						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">If joint return, spouse's signature</td> <td style="width: 20%; padding: 5px;">Date</td> </tr> </table>	If joint return, spouse's signature	Date		▶	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100%; padding: 5px;">Title</td> </tr> </table>	Title
If joint return, spouse's signature	Date						
Title							

## Purpose of Form

You can use Form 8822 to notify the Internal Revenue Service if you changed your home mailing address. 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?** Use Form 8822-B to change your business address.

**Future developments.** The IRS has created a page on [irs.gov](http://irs.gov) for information about Form 8822 and its instructions, at [www.irs.gov/form8822](http://www.irs.gov/form8822). Information about any future developments affecting Form 8822 (such as legislation enacted after we release it) will be posted on that page.

## 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

Follow the country's practice for entering the postal code. Please do not abbreviate the country.

### "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

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 that you are establishing a separate residence).



*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 2848. 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.

IF your old home mailing address was in . . .	THEN use this address . . .
Alabama, Connecticut, Delaware, District of Columbia, Georgia, Kentucky, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0023
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0023
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0023
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or non bona fide resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0023
Guam: bona fide residents	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Virgin Islands: bona fide residents	V.I. Bureau of Internal Revenue 6115 Estate Smith Bay Suite 225 St. Thomas, VI 00802

**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. 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.

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 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

Internal Revenue Service  
Individual and Specialty Forms and  
Publications Branch  
SE:W:CAR:MP:T:I  
1111 Constitution Ave. NW  
IR-6526  
Washington, DC 20224

Do not send the form to this address. Instead, see *Where To File* on this page.

## Change of Address - Business

▶ Please type or print.  
 ▶ See instructions on back. ▶ Do not attach this form to your return.

**Before you begin:** If you are also changing your home address, use Form 8822 to report that change.

Check all boxes this change affects:

- 1  Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
- 2  Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3  Business location

<b>4 a</b> Business name	<b>4 b</b> Employer identification number
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**5** Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**6** New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**7** New business location, if different from mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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**8** **Signature**

Daytime telephone number of person to contact (optional) ▶ \_\_\_\_\_

<b>Sign Here</b>	▶ _____ Signature of owner, officer, or representative	_____ Date
	▶ _____ Title	

### 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.

**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
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Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Ogden, UT 84201-0023
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STATE OF MICHIGAN  
LICENSING AND REGULATORY AFFAIRS  
UNEMPLOYMENT INSURANCE AGENCY  
Tax Office  
P.O. Box 8068 • Royal Oak, Michigan 48068-8068  
www.michigan.gov/uia

Authorized by  
MCL 421.1, et seq.



Employer Request For Address/Name Change

Current Employer Name: \_\_\_\_\_

UIA Employer Account No.: \_\_\_\_\_ Federal Employer ID No. (FEIN): \_\_\_\_\_

New Employer Name: \_\_\_\_\_

DBA: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

PLEASE DO NOT SUBMIT THIS FORM UNLESS THERE HAS BEEN A CHANGE IN NAME OR ADDRESS

Physical Location of the Business No Post Office boxes, please.	Mailing Address
(Include both addresses, even if only one has changed.)	
Street:	Street:
City:	City:
State:                      Zip Code:                      -	State:                      Zip Code:                      -
E-Mail Address:	E-Mail Address:
Employer's Telephone Number:	Mailing Address is: <input type="checkbox"/> Accountant/Employer Rep* <input type="checkbox"/> Corporate Office <input type="checkbox"/> Owner

\* To request a change of mailing address to an employer representative (CPA, Service Bureau, Attorney, etc.) YOU MUST FILE A POWER OF ATTORNEY AUTHORIZATION FORM.

CHANGING ACCOUNT INFORMATION: If you have discontinued or ceased business activity, discontinued employment, sold or transferred ownership of all or part of your business, formed a new partnership or corporation, merged, or changed your status as a sole proprietorship or corporation, you must file a Report of Discontinuance or Disposition of Business, Form UIA 1772.

To request Form UIA 1772, check here  or call the number(s) listed below.

THE CORRECTION OF A PREVIOUSLY FILED REPORT (UIA 1020) MUST BE MADE ON AN Amended Quarterly Tax Report, Form UIA 1021. Other changes, including FEIN changes or bankruptcy filing, etc., must be submitted in writing with supporting documentation. YOU MUST sign and date this form, giving your title and telephone number, before changes will be accepted.

Preparer: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Preparer Telephone No.: \_\_\_\_\_

If you need assistance, telephone 1-800-638-3994, outside Michigan 1-313-456-2180.

Mail this form with your changes to the above address, or fax to (313) 456-2130.

FORMS MAY BE FAXED TO YOU 24 HOURS A DAY BY CALLING: 1-800-638-3994 FORMS CAN ALSO BE OBTAINED ON OUR WEBSITE: www.michigan.gov/uia.

LARA is an Equal Opportunity Employer/Program.

Account Number (FEIN or TR Number)

# Notice of Change or Discontinuance

Check this box if you have not received a current set of SUW forms.

Use this form only if you discontinued or made changes to your business. Complete all sections that apply.

## PART 1: BUSINESS INFORMATION

Taxpayer's Business Name and Legal Address	Taxpayer's Business Name and Mailing Address
Change our Business Name and/or Legal Address To: (If P.O. Box Number, you must include a street address)	Change our Business Name and/or Mailing Address To:

## PART 2: DISCONTINUE BUSINESS

**YOU MUST SIGN THIS FORM.**

Discontinue All Business Tax Types - Effective Date: \_\_\_\_\_

## PART 3: CHANGE TAX TYPE

Effective Date: \_\_\_\_\_

Applicable tax types checked in Part 3 will be removed from your business registration effective this date.

Check the appropriate boxes to add or delete a tax or license from your registration (check all that apply).

ADD DEL	<input type="checkbox"/> <input type="checkbox"/>	Sales Tax	ADD DEL	<input type="checkbox"/> <input type="checkbox"/>	Corporate Income Tax	ADD DEL	<input type="checkbox"/> <input type="checkbox"/>	Flow-Through Withholding Tax	ADD DEL	<input type="checkbox"/> <input type="checkbox"/>	Motor Fuel Tax License
ADD DEL	<input type="checkbox"/> <input type="checkbox"/>	Use Tax	ADD DEL	<input type="checkbox"/> <input type="checkbox"/>	Michigan Business Tax	ADD DEL	<input checked="" type="checkbox"/> <input type="checkbox"/>	Payroll/Pension Withholding Tax**	ADD DEL	<input type="checkbox"/> <input type="checkbox"/>	IFTA Licenses
									ADD DEL	<input type="checkbox"/> <input type="checkbox"/>	Tobacco Products Tax License

\*\* To add withholding, complete an *Application for Registration* (form 518).

## PART 4: OTHER BUSINESS CHANGES OR INFORMATION

- If you are a seasonal business, enter the months your business is open: \_\_\_\_\_
- Enter your correct Federal Employer Identification Number: \_\_\_\_\_
- Enter in Part 1 your contact address after the discontinuance or sale of your business.
- Date on which part or all (circle one) of the business was sold: \_\_\_\_\_
- Buyer's name and address: \_\_\_\_\_
- Attach to this form additional information and any relevant documentation explaining other changes (e.g. mergers and name changes) to your business. If this business was changed (LLC, Limited Partnership, Sole Proprietor, Corporation, or Partnership) complete an *Application for Registration* (form 518) available at [www.michigan.gov/business](http://www.michigan.gov/business).

Taxpayer's Signature (Required)	Print Taxpayer's Name and Title (Required)	Date
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Complete this form and mail to:  
Michigan Department of Treasury  
Registration Unit  
P.O. Box 30778  
Lansing, MI 48909-8278