July 1, 2019

Hon. Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Re: Comments on Information Collection – Change of Address Under OMB Control Number 1545-1163

Dear Commissioner Rettig:

Enclosed please find comments in response to the Notice and Request for Comments published in the Federal Register on May 30, 2019 with respect to Internal Revenue Service Form 8822, Change of Address. These comments are submitted on behalf of the Section of Taxation and have not been approved by the House of Delegates or the Board of Governors of the American Bar Association. Accordingly, they should not be construed as representing the position of the American Bar Association.

The Section of Taxation would be pleased to discuss these comments with you or your staff.

Sincerely,

Eric Solomon
Chair, Section of Taxation

Enclosure

cc: Hon. David Kautter, Assistant Secretary (Tax Policy), Department of the Treasury
Krishna P. Vallabhaneni, Tax Legislative Counsel, Department of the Treasury
Audrey W. Ellis, Attorney-Advisor, Department of the Treasury
Hon. Michael Desmond, Chief Counsel, Internal Revenue Service
John Moriarty, Deputy Associate Chief Counsel (Income Tax & Accounting), Internal Revenue Service
AMERICAN BAR ASSOCIATION

SECTION OF TAXATION

Comments on Information Collection – Change of Address
Under OMB Control Number 1545-1163

These comments (“Comments”) are submitted on behalf of the American Bar Association Section of Taxation and have not been approved by the House of Delegates or Board of Governors of the American Bar Association. Accordingly, they should not be construed as representing the position of the American Bar Association.

Principal responsibility for preparing these Comments was exercised by Nancy Rossner of the Pro Bono and Tax Clinics committee. Substantive contributions were made by Nicholas Xanthopoulos of the Pro Bono and Tax Clinics committee and Mary I. Slonina of the Administrative Practice committee. The Comments were reviewed by Christine Speidel, Past Chair of the Pro Bono and Tax Clinics Committee and by Joseph B. Schimmel of the Section's Committee on Government Submissions.

Although the members of the Section of Taxation who participated in preparing these Comments have clients who might be affected by the federal tax principles addressed by these Comments, no such member or the firm or organization to which such member belongs has been engaged by a client to make a government submission with respect to, or otherwise to influence the development or outcome of, the specific subject matter of these Comments. Additionally, while the Section’s diverse membership includes government officials, no such official was involved in any part of the drafting, review, or approval of these Comments.

Contact: Nancy Rossner
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Date: July 1, 2019
I. INTRODUCTION

The following comments are submitted in response to the Notice and Request for Comments published by the Department of the Treasury (“Treasury”) in the Federal Register on May 30, 2019 (the “Notice”).\(^1\) The Notice requests comments on, among other items, Internal Revenue Service Form 8822, Change of Address (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns) (“Form 8822”). Specifically, these comments respond to the request for input on ways to minimize the burden of collection of the information. These comments are restricted to Form 8822, and do not address Form 8822-B, Change of Address or Responsible Party—Business.

II. BACKGROUND

Form 8822 is used by taxpayers to update their mailing address with the Internal Revenue Service (the “Service”).\(^2\) The Service sends many legally required and important notices to taxpayers that convey vital substantive and procedural rights. Missing an important notice due to an outdated address can have serious consequences for taxpayers, including, for example, losing the opportunity for pre-payment judicial review of a liability.\(^3\) Recently, the Service announced that tax transcripts would no longer be mailed to any address other than the taxpayer’s address of record.\(^4\)

Form 8822 is crucial for taxpayers who move frequently. Section of Taxation members frequently find that their clients need to update their address with the Service.

Form 8822 requests the taxpayer’s “old address” (lines 6a and 6b). Unfortunately, in many cases the taxpayer does not know their current address of record with the Service and must guess at the correct address. If the taxpayer’s guess does not match any of the last three addresses known to the IRS, Form 8822 will not be processed.\(^5\) There are many reasons why taxpayers might not remember the address on their last return, or even the last three. Some people have income above the filing threshold only occasionally and file sporadically. Low-income taxpayers may live at a number of addresses in the course of a single year due to instability in their jobs, families, or health conditions. Taxpayers reentering society from incarceration also may not recall the address on their last tax return.

III. SUGGESTIONS TO MINIMIZE TAXPAYER BURDEN

A. Designate One Mailing Address for Individuals to Submit Form 8822

We suggest that the Service streamline page 2 of Form 8822 by providing one mailing address for the submission of the Form when it relates to individual income tax returns. Currently, an individual taxpayer must choose from six possible Service campus addresses for

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\(^1\) 84 Fed. Reg. 25,122.
\(^2\) Filing a tax return will also update a taxpayer’s address with the Service. Form 8822 is used when no return needs to be filed.
\(^3\) See, e.g., Gregory v. Commissioner, 152 TC No. 7 (2019), on appeal, Docket No. 19-2229 (3rd Cir.).
\(^4\) IR-News Rel. 2019-101 (June 4, 2019). Transcripts are vital tools used by tax professionals to prepare delinquent tax returns and to evaluate a taxpayer’s controversy or collection case with the Service.
submission of the form, based on the location of the individual’s “old home mailing address.” (In contrast, there is one address provided if the form relates to a gift, estate, or generation-skipping transfer tax return.) As noted above, many low-income taxpayers move frequently and do not file tax returns annually. While people do not always move across state lines, having to determine which address to use substantially increases the burden of this form and decreases the likelihood that a low-income taxpayer will file it correctly, and with the correct Service campus.

B. Provide a Workaround for Taxpayers who are Unsure of the Address on their Last Tax Return

As noted above, attorneys regularly encounter taxpayers who have not filed tax returns for years and have no idea what their address of record is with the Service. Taxpayers who do not recall their address of record with the Service must make an appointment to verify their identity in person at a Taxpayer Assistance Center. This requires multiple steps, delays, and visiting a federal building, which is intimidating for many immigrant taxpayers.

It is not apparent from the current form or instructions how taxpayers who are unsure of their address of record may update it. To address this, we suggest that the Form 8822 instructions (page 2 of the form) include instructions for taxpayers who do not know their address of record. We further suggest that the Service consider permitting taxpayers to write “unknown” in the section for “old address” and attach a copy of their current identification as proof of identity to have their address of record updated. A box that could be checked for “prior address uncertain” could be added to the form. In the instructions, the Service could specify items of identification that suffice, consistent with Form W-7, Application for Individual Taxpayer Identification Number.