

Change of Address

Tax Guide for 2010 Flood Victims

Issue 2

Federal disaster area counties: Benton, Cannon, Carroll, Cheatham, Chester, Clay, Crockett, Davidson, Decatur, Dyer, DeKalb, Dickson, Fayette, Gibson, Giles, Hardeman, Hardin, Haywood, Henderson, Hickman, Houston, Jackson, Humphreys, Lauderdale, Lawrence, Lewis, Macon, Madison, Marshall, Maury, McNairy, Montgomery, Obion, Perry, Putnam, Robertson, Rutherford, Shelby, Smith, Stewart, Sumner, Tipton, Trousdale, Wayne, Williamson and Wilson.

Special tax rules apply to everyone living in these 46 counties. This is true even if you didn't have storm or flood damage. Don't live in one of these counties? Then talk to a tax expert or go to the IRS web site at www.irs.gov.

Tell the IRS if your address has changed

Have you moved because of the floods or storms? Fill out **IRS Form 8822, Change of Address**. This is important because:

- The IRS may be sending your refunds from an earlier year.
- The IRS may be sending letters to your old address. These letters may ask for information. Or they may be about your rights to go to court.
- The IRS may be sending bills to your old address. If you don't answer IRS letters, they may charge you a penalty fee. Or they may do other things to collect what you owe.



To tell the IRS you moved, fill out **IRS Form 8822, Change of Address**.

Need the form? It is right here on the same web page. **OR** get a copy on the IRS web site at www.irs.gov. If you live in Tennessee, mail it to:

Internal Revenue Service Center
Austin, TX 73301-0023

Legal Aid Society
of Middle Tennessee and the Cumberland
1-800-238-1443 It's a free call.
On the internet at www.las.org

NOTE: This information was written by Robert B. Nadler, a lawyer with Legal Aid Society. It cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice.