



**SECHLER
MORGAN**
Certified Public Accountants, PLLC

Arizona and Federal Requirements of Changes for a Nonprofit Organization Legal Contact Information

Form 8822-B
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Change of Address or Responsible Party — Business

▶ Please type or print.
▶ See instructions on back. ▶ Do not attach this form to your return.
▶ Go to www.irs.gov/Form8822B for the latest information.

Before you begin: If you are also changing your home address, use Form 8822 to report that change.
If you are a tax-exempt organization (see instructions), check here

Check **all** boxes this change affects.

1 Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, et al.)

2 Employee plan returns (Forms 5500, 5500-EZ, etc.)

3 Business location

4a Business name

4b Employer

Requirements for Submitting Changes

Change of Legal Address

- Federal: The IRS allows waiting to update until the next federal filing (Forms 990, Forms 1099)
- State of AZ: The Arizona Corporation Commission (**ACC**) requires changes to address be updated within **30 days of the change**.
 - Best practice: The IRS may send notices to the old address which may be time sensitive. To avoid missed communications, and if more than three to six months until your next filing, the Organization can choose to update the address ahead of time with the 8822-B.

Change of Responsible Party

- Federal: The **IRS** requires update within **60 days of the change** (Form 8822-B).
- State of AZ: The **ACC** requires changes to ANY member of the board be updated within **30 days of the change**.



Change of Address

- Nonprofit organizations are required to provide a means of legal address, primarily for the needs of legal document deliver and service.
- Both the IRS and the ACC requires the address to be a physical location maintained by the organization.
 - It cannot be a PO Box unless the post office legally designated for your area does not deliver mail to your street address.
- Check “If you are a tax-exempt organization”
- Check Box 1 and 3, and complete Box 4-7, and 10.

The form must be hand signed and dated by a member of the board. It must be mailed in to the address provided on the form. It cannot electronic signature or e-filed.

- Best Practice: When mailing, use tracking to confirm receipt of documents.

Check **all** boxes this change affects.

1 Employment, excise, income, and other business return

2 Employee plan returns (Forms 5500, 5500-EZ, etc.)

3 Business location

4a Business name

5 Old mailing address (no., street, room or suite no., city or town, state, and zip code, see instructions).

Foreign country name _____ Fo

6 New mailing address (no., street, room or suite no., city or town, state, and zip code, see instructions).

Foreign country name _____ Fo

7 New business location (no., street, room or suite no., city or town, state, and zip code, see instructions).

Foreign country name _____ Fo

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REVEAL THIS INFORMATION TO THE IRS.)

10 Signature. Under penalties of perjury, I declare that I have examined this return, including attachments, and it is true, correct, and complete. I am the owner, officer, or representative of the organization.

Daytime telephone number of person to contact (optional) ► _____

Sign Here | _____
Signature of owner, officer, or representative



Change of Responsible Party (1/2)

- Nonprofit organizations are required to have on file a 'responsible party' with the Internal Revenue Service.
- A 'responsible party' for a nonprofit organization is considered the same as the "principal officer" as defined by the IRS in the Form 990 instructions.
 - The individual who has ultimate responsibility for "implementing the decisions of the organization's governing body, or for supervising the management, administration, or operation of the organization"
 - While many nonprofit boards share this implementation equally, a single person must be named.
- If you are unsure of your organization's 'responsible party', contact the IRS nonprofit line at (877) 829-5500

Check **all** boxes this change affects.

1 Employment, excise, income, and other business returns

2 Employee plan returns (Forms 5500, 5500-EZ, etc.)

3 Business location

4a Business name

5 Old mailing address (no., street, room or suite no., city or town, state, and zip code, see instructions).

Foreign country name _____ Fo

6 New mailing address (no., street, room or suite no., city or town, state, and zip code, see instructions).

Foreign country name _____ Fo

7 New business location (no., street, room or suite no., city or town, state, and zip code, see instructions).

Foreign country name _____ Fo

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REVEAL THIS INFORMATION TO THE IRS.)

10 Signature. Under penalties of perjury, I declare that I have examined this return and all schedules and supporting documents, and I believe that they are true and correct. I am aware that anyone who furnishes false or misleading information on a tax return or who omits material or information on a tax return is guilty of tax evasion, fraud, or willful neglect or disregard of the law. I am aware that anyone who furnishes such information or who omits such information may be subject to criminal sanctions (including fines and imprisonment) and/or civil penalties.

Daytime telephone number of person to contact (optional) ► _____

Sign Here ► _____
Signature of owner, officer, or representative



Change of Responsible Party (2/2)

- Check “If you are a tax-exempt organization”
- Check Box 1
- Complete all boxes except for Box 5 and 6
 - Yes, you are required to provide a SSN for the responsible party. It is not public. It cannot be the organizations EIN or a management EIN.

The form must be hand signed and dated by a member of the board. It cannot be electronic signature.

It must be mailed in to the address provided on the form. It cannot be e-filed.

Best Practice: When mailing, use tracking to confirm receipt of documents.

Check **all** boxes this change affects.

1 Employment, excise, income, and other business return

2 Employee plan returns (Forms 5500, 5500-EZ, etc.)

3 Business location

4a Business name

5 Old mailing address (no., street, room or suite no., city or town, state, and below, see instructions).

Foreign country name Fo

6 New mailing address (no., street, room or suite no., city or town, state, and below, see instructions).

Foreign country name Fo

7 New business location (no., street, room or suite no., city or town, state, and below, see instructions).

Foreign country name Fo

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REI

10 Signature. Under penalties of perjury, I declare that I have examined this s
Daytime telephone number of person to contact (optional) ▶ _____

Sign Here ▶ Signature of owner, officer, or representative

Tax





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