



**The form you are looking for begins on the next page of this file.** Before viewing it, please see the important updated information below.

### **New Mailing Address**

The address for mailing Form 8832 has changed since the form was last published. The updated mailing addresses are shown below.

<b>Taxpayers in the States Below</b>	<b>SEND your form to...</b>
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, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999
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, Tennessee, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201
A Foreign Country or U.S. Possession	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0023

This update supplements this form's instructions. Filers should rely on this update for the changes described, which will be incorporated into the next revision of the form's instructions.