
Notice to IRS of Taxpayer's Last Known Address

Tax and Business Law Report

April 1, 2004

Alan Zuckerman

Whenever the IRS is required to send notices to a taxpayer, it must send it to the taxpayer's "last known address," and the taxpayer is then deemed to have received the notice. In a recent case, the Tax Court held that the taxpayer's filing of Form 2848 Power of Attorney (authorizing his new accountant to represent him before the IRS) put the IRS on notice of the new address and became the taxpayer's "last known address." *Hunter v. Comm.*, T.C. Memo 2004-81 (3/23/2004).

Based on this conclusion, the Tax Court dismissed a deficiency against the taxpayer, because the IRS did not send the notice of the deficiency to the address of the taxpayer as listed on the Form 2848.

Observations:

- Other federal courts have reached similar results with respect to a taxpayer's address as set forth on a Form 2848 Power of Attorney. See *Rizzo v. Davis*, 43 AFTR 2d 79-985 (W.D.Pa. 1979) and *Johnson v. Comm.*, 45 AFTR 2d 80-775 (5th Cir. 1980).
- To avoid this issue, the taxpayer should file a Form 8822 (which is the official IRS form for notifying the IRS of the change of address) whenever the taxpayer changes address.