UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ERTC EXPRESS LLC, Plaintiff, v. REGULUS GROUP LLC and XBP GLOBAL HOLDINGS, INC., Defendants.	Case No.	1:25-cv-08490-ER

SUPPLEMENTAL DECLARATION OF JOHN SOUZA

1. I, John Souza, submit this supplemental declaration in support of ERTC Express' motion for reconsideration, or in the alternative, for temporary restraints based on newly discovered information and respectfully requests the Court to consider these new facts most of which were learned after the hearing in this matter.

2. I am the President and Chief Executive Officer of Plaintiff ERTC Express ("ERTC").

3. I submit this declaration to supplement my earlier declaration with information that I learned after the November 4, 2025 hearing that shows that the record before the Court at that time was false and misleading and to inform the Court of events that occurred after the hearing.

4. By way of background, as my colleague and Executive Vice President of ERTC Brian Anderson explained to the Court, ERTC is a company that was formed to facilitate applications for employee payroll tax credits pursuant to a statute passed by Congress during the Covid-19 pandemic. The statute provides that small businesses and other companies that continued

to employ employees during the pandemic despite being negatively impacted by it are entitled to payroll tax credits for certain quarters during the pandemic that business employed and paid those employees.

5. As set forth in the statute, its purpose was to provide assistance as soon as possible to small businesses who were suffering and that could potentially go out of business as a result of the pandemic. ERTC was formed to assist businesses who were not able to directly apply for these tax credits, either because they didn't have the in-house capability and/or they did not have relationships with outside CPAs or accountants or was referred by CPA's that did not want to do or could not do what was necessary to establish entitlement to these refunds. ERTC also obtained business from CPAs that lacked the specialization to qualify their clients under the ERC requirements. In order to make it as easy as possible for customers to apply, ERTC gave customers the choice of whether to pay for the services up front (in which case the IRS tax credit check would be mailed directly to the customer), or they could choose to pay on the back end and only if the IRS approved the customer for the tax credit. If the customer chose the second option, ERTC would receive a portion of any tax credit that was issued and, in that case, the customer would authorize the tax credit check to be mailed to ERTC's third party lockbox provider to process the check and to disburse the funds in accordance with ERTC's instructions (as authorized by the customer).

6. As can be seen from the website for ERTC's related company, FinTitan, which was also a party to these agreements at issue in this case, one key purpose of creating ERTC was to establish positive customer relationships with small businesses who would have a need of other financial services in the future, which ERTC and/or FinTitan would provide. Accordingly, ERTC's

current and future relationship with these customers is critical to its business and to the success of its business plan.

7. As the Court will see from the facts below, ERTC's goodwill, which is critical to its success, has been irreparably harmed by the actions of Defendant Exela in this matter. Put bluntly, Defendant Exela is holding what we believe to be as much as $65 million in IRS tax credit checks hostage and will not agree to release these checks so that they can be processed as intended to any of our customers or to us, despite the fact that ERTC has offered to pay the total amount in dispute that Exela claims to be owed.

8. Further, the ongoing dispute about whether ERTC owes any money at all to Exela is only tangentially related to ERTC's seeking of an injunction and/or temporary restraints now. The parties were aware of the contract dispute for some time. But it was only when Exela informed ERTC that intended to send the checks back to the IRS that ERTC took immediate action to seek equitable relief before this Court. In no way did ERTC delay in seeking the injunction – rather, as soon we faced the threat of imminent irreparable harm, we sought relief here. Further, and as explained below, after the November 4 hearing, Exela informed ERTC for the first time that it did not intend to renew the post office boxes and that they would let them lapse (even if ERTC paid for the cost of renewing them).

9. Information that Exela has presented to this Court at the November 4 hearing on Plaintiff's motion for a preliminary injunction was false, misleading and incomplete. Moreover, events that occurred after the hearing further support the injunctive relief that ERTC seeks.

10. Contrary to the sworn statement of Exela's President of Bills and Payments Lakshmi Narayanan Chandramohan, at the time of the hearing, Exela has been terminated from the Unitco program is was claiming it could use to process checks.

11. As set forth in more detail in the accompanying supplemental declaration of TransPecos Bank Chief Executive Officer Michael Kozub, filed herewith, despite the fact that the record before the Court contained sworn statements that Exela was in a position to perform and process the checks through its relationship with Transpecos and unitco., Exela knew that statement was false and misleading as of the day of the hearing.

12. I personally learned in a telephone conversation with a representative of Transpecos, which occurred after the hearing, that TransPecos Bank had terminated its relationship with Exela, by email, on the evening of October 31 (more than four days before the November 4 hearing). Until this telephone conversation, I had no knowledge that Exela's participation in the Unitco program had been terminated.

13. The fact that Exela's relationship with TransPecos had been terminated was concealed from the Court by Exela's counsel (or at least it was not disclosed).

14. In addition, after the hearing, ERTC and its customers reviewed IRS portals and other information. This information is incomplete, but it allowed us to estimate the potential amount of tax credit checks that are being held by Exela. Based on the reconciliations that Exela provided to us, as of August 2025, they were holding checks in the amount of approximately $9 million. Based on the IRS data that we were able to view, we now estimate that the value of the tax credit checks in the post office boxes that Exela controls (and that they are refusing to turn over since August 2025) total approximately $65 million

15. After the November 4 hearing, Exela informed me that it did not intend to renew the post office boxes. Upon review of our records, ERTC learned that it last paid to renew post office boxes in November 2024. Therefore, ERTC believes that the post offices boxes will likely

expire sometime in November 2025 (*i.e.*, within weeks if not days). Exela, for their part, has not inform ERTC exactly when the post offices boxes need to be renewed by.

16. If the post office boxes are not timely renewed it would result in the checks being discarded or returned to the IRS. To address this cataclysmic result, ERTC sent a letter to Exela offering to pay the cost of extending all of these post office boxes for a period of 12 months so that the parties could work through their disputes without further irreparable harm to the customers. (See Exhibit A, attached hereto). Exela refused to do so, even though ERTC had agreed to pay the full amount necessary to do so, and it would not cost Exela a single penny.

17. Exela's President of Bills and Payments Chandramohan, stated (at paragraph 23 of her sworn declaration opposing relief) that "If Express cures, its non-payment... [Exela] remains fully able to perform its services." But this not true. Exela has refused to turn the checks over, even if ERTC pays the full amount that it claims to be owed. Following that refusal, ERTC sent another letter to Exela *offering to pay the entire amount in dispute* without prejudice, if Exela would turn over the checks. (See Exhibit B, attached hereto). But Exela refused.

18. ERTC does have (contrary to the record presented to the Court at the November 4 hearing), the power of attorney to act on behalf of its customers, and Exela has always recognized that fact and acted consistent with that understanding. In fact, Exela has no standing with the IRS to act in any way related to the customers' tax credit checks. When opening a new customer account, ERTC requires every client to execute IRS Form 2848, titled "Power of Attorney and Declaration of Representative," appointing ERTC's CPA employees to act as the customers' designated representative. A copy of that form is attached hereto as Exhibit C. This form means that in any dealing, ERTC is empowered by the customer to act on his behalf with respect to any issues relating to the ERTC tax credits from the IRS, including, but not limited to, submitting

applications and instructing the IRS where to send the refund checks. ERTC's CPA associates then sign IRS form 8822B (on behalf of the customer) which tells the IRS where to send the checks and a copy of that form is attached hereto as Exhibit D. The IRS recognizes ERTC's Power of Attorney and mail any refund checks to the provided address. When ERTC entered into its MSA agreement with the Exela to act as paymaster and to distribute funds from the IRS refund checks it filed form 8822B forms on behalf of its customers and directed the IRS to send checks to post office boxes controlled by Exela so that they could be processed. In addition to the Power of Attorney provided, the agreement that ERTC signs with all of its customers provides that the customer is appointing ERTC as its attorney in fact.

19. There is no question that until this motion was filed, the parties at all times understood and acted as if ERTC had a power of attorney to act on behalf of its customers. Specifically, Exela signed agreements with ERTC to perform services for ERTC customers. When two checks bounced as a result of Exela's problems with its accounts at the Bank of Texas, Exela's Vice President of Operations offered to "forward them per your instructions,", and Exela did follow ERTC's instructions. (See Exhibit 4 to the Verified Complaint). Most importantly, between January 2025 and June 2025 (when Exela had no paymaster accounts), based on instructions from ERTC, it forwarded over $26 million in customers checks to ERTC without seeking or obtaining consent from those customers. Accordingly, there is no question that until this motion was filed, Exela had never once questioned ERTC's power and ability to instruct it, pursuant to the contract, as to where to send checks and how to process checks on behalf of its customers.

20. Contrary to all of the above, as a result of the fact that a paralegal at one of ERTC's predecessor law firms, in the rush to compile the papers to be filed with this Court on an expedited basis, attached the form IRS Form 8821 which applies to the ability to review documents, rather

than IRS Form 2848 which clearly states that it is a "power of attorney." The Court and counsel became involved in a discussion about that document and whether it constituted a power of attorney. (T. at 44-45). The accurate record, as set forth herein, which includes many documents that were before the Court in ERTC's papers but were not considered, demonstrate unquestionably that both parties understood that ERTC had the power of attorney and that it was acting as the attorney in fact for its customers, which had never been questioned by Exela until this motion was filed.

21. Another event that occurred after the November 4 hearing, which further supports now granting the relief sought, is that ERTC has been contacted by numerous customers (who were waiting to see if the checks were going to be released based on the result of the preliminary injunction hearing), have now indicated to ERTC that they intend to file lawsuits against ERTC (and Exela) for the damages and irreparable harm they are going to suffer as a result of their failure to obtain access to these checks. This will further destroy ERTC's hard-earned goodwill with its customers.

22. All of these lawsuits can likely be prevented if this Court grants the limited relief sought, which is solely to preserve the checks and for Exela to turn over the IRS tax credit checks (that it has no legal right to hold) so that they can be delivered to the customers.

23. The Court had previously asked at the November 4 hearing why these checks cannot be sent to the customers. The simple answer to this is that ERTC financed portions of the funds spent to operate its business and to apply for these tax credits through banks, including TransPecos Bank. ERTC also holds UCC liens on these checks. Sending checks to the customers would be contrary to the settlement statements provided to Exela. Moreover, If these checks were to be sent to hundreds of small businesses, it would create a chaotic situation where third parties

and ERTC would have to chase after small businesses to recover the monies that are due to them, specifically the fee that it advanced for those customers, rather than simply processing those checks through a different authorized lockbox paymaster (Seacoast), who can promptly deliver the funds to their rightful sources in accordance with ERTC's (and their customers') settlement instructions. Accordingly, we respectfully submit that the least disruptive and the most equitable solution to prevent further irreparable harm is for Exela to forward the checks in accordance with the settlement instructions it now has, and consistent with the status quo under which it previously forwarded over $26 million in checks to ERTC to be processed in the past.

24. ERTC respectfully prays that this Court consider the true facts that should have been in front of it at the hearing. Granting this relief will preserve $65 million in IRS tax credit checks and ensure that they are delivered to the customers – small business who desperately need the funds to make payroll, to pay ongoing bills, and to ensure that their businesses do not have to close as a result of the failure to receive the checks. It will also mitigate the irreparable harm which is occurring to my business, ERTC.

25. I also learned that the IRS has just issued 250 additional customer checks (that likely total in the tens of millions of dollars) that I believe will be delivered to the post office boxes that Exela refuses to renew for ERTC.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: 11/18/25

John Souza

EXHIBIT A

EXELA/REGULUS/AMERICAS & APAC

Srini Murali, President
(Srini.Murali@exelatech.com)
2701 East Grauwyler Road
Irving, TX 75061

Correll Kennedy, Esq.
(correll.kennedy@xbpamericas.com)
2701 East Grauwyler Road
Irving, TX 75061

BARNES & THORNBURG LLP

Russell T. Gorkin, Esq.
(rgorkin@btlaw.com)
390 Madison Avenue, Floor 12
New York, NY 10017

Joel R. Meyer, Esq.
(joel.meyer@btlaw.com)
2029 Century Park East, Suite 300
Los Angeles, CA 90067

Dear Mr. Murali, Mr. Kennedy, Mr. Gorkin and Mr. Meyer:

It is our understanding that post office boxes under Exela's control are due to expire sometime in the month of November. These post office boxes contain tens of millions of dollars of IRS tax refund checks issued to ERTC's customers. We also understand that Exela does not intend to renew those post office boxes.

Please be advised that nonrenewal of these post office boxes would result in what we estimate to be approximately $65 million in tax refund checks being returned to the IRS or simply discarded and that the funds therein will fail to reach the parties required under the settlement statement that ERTC provided to Exela.

Exela's actions have already caused tremendous damage and irreparable harm to ERTC and its customers. If Exela does not renew the post office boxes the damages and irreparable harm that will be suffered by ERTC and its customers would likely be catastrophic. Accordingly, we hereby demand and instruct Exela to immediately renew all of the post office boxes that are due to expire this year for a minimum of one year. To avoid Exela from incurring any further cost or expense with respect to this renewal demand, ERTC will wire the funds to renew the post office boxes to your attorneys' trust account with instructions to your attorneys to forward the funds to Exela upon receiving the post office's invoice for the renewals.

In the event Exela does not agree to renew and complete the renewal of these post office boxes by 5:00 p.m. EST on Monday, November 17, 2025, ERTC will make application to the Court to enjoin Exela from allowing the post office boxes to expire.

Regards,

John Souza

EXHIBIT B

ERTC Express

NOTICE OF PROPOSAL

November 17, 2025

VIA EMAIL (legalnotices@exelatech.com)

EXELA/REGULUS/AMERICAS & APAC

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2701 East Grauwyler Road
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2029 Century Park East, Suite 300
Los Angeles, CA 90067

Re: Terminated - Master Services Agreement dated March 18, 2022

Messrs. Murali, Kennedy, Gorkin and Meyer:

As you are aware, ERTC Express LLC and Kingsland Capital Group LLC d/b/a FinTitan ("ERTC") and Regulus Group LLC an Exela Technologies Company ("Exela") have each terminated the above-referenced Master Services Agreement ("Agreement"). Exela terminated on October 14, 2025 (*See* Verified Complaint, Exb. 10, Email of Taylor Pensoneau); ERTC terminated on November 3, 2025, for reasons stated in its Notice of Termination. Your client, in the sworn declaration filed with Court in the Southern District of New York in opposition to our motion, at paragraph 23, states "If ERTC cures its non-payment… Exela remains fully able to perform its services." However, we have learned that on October 31, 2025, TransPecos Bank terminated Exela's participation in the Unitco program (Exela's only banking relationship), through which Exela could create accounts and deposit customer tax refund checks. The issue now is the remaining approximately $65 million in IRS tax refund credit checks remaining in Exela's control but that belong to ERTC's clients.

ERTC makes the following proposal for an interim agreement pending the outcome of the ongoing litigation:

1. ERTC disputes that it owes any money to Exela, but to cure its non-payment it will pay to Exela the additional sum of $1,158,229.29 as set forth below without prejudice to its rights to continue to dispute that amount, which constitutes all amounts Exela claims to be owed. Exela will then perform by reactivating its Beats Workflow Portal so that customers can access information to prepare their tax returns (which Exela is required to maintain by law). Exela will also update its Beats system to include all past check images. Exela will also

transmit any and all checks that it is currently holding, including all checks in post office boxes, to ERTC in the same manner as it did with the approximately $26 million dollars in tax credit checks in the past. This transfer will occur within (5) calendar days.

2. Exela will renew all post office boxes for 12 months. Upon being presented with an invoice for the renewal from the U.S. Postal Service, ERTC will pay that invoice. Following the renewal, and to avoid Exela having to provide further services, Exela will turn over control of the P.O. boxes to ERTC

3. No other requirements, charges or conditions will be imposed by Exela and no other payments will be made by ERTC as part of this proposal.

Upon Exela's acceptance of this offer and to ensure Exela's performance, ERTC shall deposit the full amount of the monies owed into its attorney's trust account. Once Exela performs and all checks have been received, the funds will be wired to Exela's attorney's trust account. To facilitate transmission of the checks, as it did in the past when Exela forwarded over $26 million in checks to ERTC for processing, ERTC will hold Exela harmless from any claims by ERTC's clients solely for forwarding those checks to ERTC (even though ERTC holds power of attorney for those customers and Exela has followed ERTC's instructions in the past as to where to send checks since the inception of this contract). No other releases will be given.

This offer expires at 5:00 p.m. EST, on November 18, 2025. Please respond in writing before that date and time as to whether you accept this offer. Thank you.

John Souza
Founder and CEO
ERTC.com

EXHIBIT C

Form **2848** (Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ **Go to *www.irs.gov/Form2848* for instructions and the latest information.**

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
[redacted]	[redacted]1	
	Daytime telephone number: [redacted]	Plan number (if applicable):

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. / PTIN / Telephone No. / Fax No.
Harvey Fisher 6200 Dovenshire Ter Fort Worth, TX 76112	CAF No. 0311-49865R PTIN P00033888 Telephone No. 817-720-6600 Fax No. 817-415-0558
Check if to be sent copies of notices and communications ☒	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. / PTIN / Telephone No. / Fax No.
Check if to be sent copies of notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. / PTIN / Telephone No. / Fax No.
(**Note:** IRS sends notices and communications to only two representatives.)	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. / PTIN / Telephone No. / Fax No.
(**Note:** IRS sends notices and communications to only two representatives.)	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income	1120, 1120s, 1065, 1041	2020 thru 2025
Payroll	940, 941, 943, 944	2020 thru 2025
Civil Penalties	not applicable	2020 thru 2025

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See *Line 4. Specific Use Not Recorded on CAF* in the instructions . . . . . ▶ ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☒ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

☐ Other acts authorized:

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here . . . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

[redacted]	01-25-2023	owner
Signature	Date	Title (if applicable)

Renee Dunlap	
Print name	Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
d Officer—a bona fide officer of the taxpayer organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). ***See* Special Rules and Requirements for Unenrolled Return Preparers *in the instructions for additional information.***
k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—Insert above letter **(a–r).**	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
C	IRS	00138354-EA	Harvey Fisher	Jan 20, 2023

Signature Certificate

Reference number: J7LPV-KG3QQ-FTE9P-DM5N5

Signer	Timestamp	Signature
[redacted]		[redacted]
Sent:	20 Jan 2023 16:13:22 UTC	
Viewed:	20 Jan 2023 17:05:06 UTC	
Signed:	25 Jan 2023 18:13:21 UTC	

Document completed by all parties on:
25 Jan 2023 18:13:21 UTC

Page 1 of 1

Signed with PandaDoc

PandaDoc is a document workflow and certified eSignature solution trusted by 30,000+ companies worldwide.

EXHIBIT D

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.**

OMB No. 1545-1163

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, etc.)

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

3 ☒ Business location

4a Business name [redacted]

4b Employer identification number [redacted]

5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

[redacted]

Foreign country name	Foreign province/county	Foreign postal code

6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

[redacted]

Foreign country name	Foreign province/county	Foreign postal code

7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)

10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ►

Sign Here

Harvey Fisher — Mar 5, 2023
Signature of owner, officer, or representative — Date

Enrolled Agent
Title

Where To File

Send this form to the address shown here that applies to you.

IF your old business address was in . . .	THEN use this address . . .
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, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	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, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023

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.**

OMB No. 1545-1163

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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, etc.)

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

3 ☒ Business location

4a Business name [redacted]

4b Employer identification number [redacted]

5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

[redacted]

Foreign country name	Foreign province/county	Foreign postal code

6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

[redacted]

Foreign country name	Foreign province/county	Foreign postal code

7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)

10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ►

Sign Here

Harvey Fisher — Mar 5, 2023
Signature of owner, officer, or representative — Date

Enrolled Agent
Title

Where To File

Send this form to the address shown here that applies to you.

IF your old business address was in . . .	THEN use this address . . .
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, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	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, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023