

TROUBLESOME TAX ISSUES?

Can't See the
Forest for
the Trees?



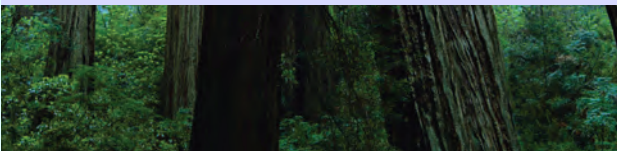
Contact TAS! It's Free!

The Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS, led by the National Taxpayer Advocate. The Taxpayer Advocate Service helps individual and business taxpayers resolve problems with the IRS by:

- Promptly and impartially handling taxpayer problems that have not been resolved through normal IRS channels;
- Assisting taxpayers who are facing hardships;
- Identifying issues that impact taxpayer rights, increase taxpayer burden or otherwise create problems for taxpayers, and bringing these issues to the attention of IRS management; and
- Recommending administrative and legislative changes through the National Taxpayer Advocate's Annual Report to Congress.

Each state, the District of Columbia, and Puerto Rico has at least one Local Taxpayer Advocate, who is independent of the local IRS office and reports directly to the National Taxpayer Advocate.



Who may use the Taxpayer Advocate Service?

If you have tried to resolve a tax problem with the IRS and are still experiencing delays or are facing economic harm, you may request the assistance of the Taxpayer Advocate Service. Our service is free, confidential, tailored to meet your needs, and available to businesses as well as individuals.

In situations where IRS actions prevent you from providing for necessities such as housing, transportation, or food; or if you own a business and are unable to meet basic expenses such as payroll, you may request the assistance of the Taxpayer Advocate Service.

If you face a delay of more than 30 days to resolve a tax-related problem, or are not receiving a response by the date promised, you may also request assistance from the Taxpayer Advocate Service. You can call or write to your Local Taxpayer Advocate, whose phone number and address are listed in your local telephone directory and in this publication.

How do I reach a taxpayer advocate?

- Call the telephone number listed in the brochure for the Taxpayer Advocate Service office nearest you;
- Call the TAS toll-free case intake line at **1-877-777-4778**;
- For TTY/TDD help call **1-800-829-4059**;
- File **Form 911**, Request for Taxpayer Advocate Assistance (and Application for Taxpayer Assistance Order), with the Taxpayer Advocate Service; or
- Request that an IRS employee complete a **Form 911** on your behalf (in person or over the phone).

Form 911 is available by phone at **1-800-829-3676**, or on the IRS Internet website at **www.irs.gov**. Fax or mail this completed form to one of the Taxpayer Advocate Service offices listed in this brochure.

Your correspondence should be sent to the Taxpayer Advocate Service office listed in this brochure. Street addresses should be used for correspondence sent by courier; fax numbers are also listed. Address and phone numbers may change over time, but the most current information is always available on the TAS home page of the IRS website at **www.irs.gov/advocate**.

What can I expect from the taxpayer advocate?

If you qualify, you will receive personalized service from a knowledgeable advocate who will listen to your problem, help you understand what needs to be done to

resolve it, and stay with you every step of the way until your problem is resolved.

You can expect your case advocate to give you:

- His or her name, phone number, and badge number;
- Courteous and confidential service;
- Timely acknowledgement;
- An impartial and independent review of your problem;
- Time frames for action;
- Updates on progress; and
- Advice on how to prevent future federal tax problems.

What information should I provide to the taxpayer advocate?

- Your name, address, and Social Security number, or employer identification number issued by the IRS;
- Your phone number and best times to call;
- The type of tax return and tax year(s) involved; and
- A description of your problem or hardship, how you previously tried to resolve the problem, and the IRS office(s) you contacted previously.

If you want to authorize another person to discuss or receive information about your case, send **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization. You can get these forms at most local IRS offices, on the IRS website at www.irs.gov, or by calling **1-800-829-3676**.

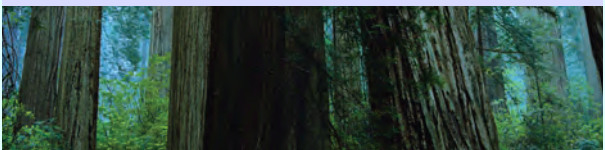
Is the information I provide to TAS confidential?

TAS is independent within the IRS. The law requires each TAS office to secure and maintain means of communication independent of other IRS offices. Each local office has a separate phone, fax, and mailing address.

We have the discretion to not disclose to the IRS any information you give us, or even inform the IRS that you've contacted us. In general, however, to provide you with assistance or relief, TAS will likely have to disclose the information to an IRS employee or employees.

“The TAS employee’s job is not done when he or she closes out a particular case. Taxpayer Advocate Service employees have, as part of their statutory job description, the responsibility to think systemically about that case”

Nina E. Olson,
National Taxpayer Advocate



How else does the Taxpayer Advocate Service help taxpayers?

Systemic Advocacy: The Office of Systemic Advocacy is part of the larger TAS organization. Systemic advocacy means addressing broad issues that impact groups of taxpayers, including both individuals and businesses.

These issues:

- Affect multiple taxpayers;
- Are not individual problems or cases;
- Require analysis, administrative solutions, or legislative changes; and
- Involve protecting taxpayer rights, reducing or preventing taxpayer burden, ensuring equitable treatment of taxpayers, or providing essential services to taxpayers.

The Office of Systemic Advocacy works within the IRS to resolve issues involving procedures and policies. If a problem requires a legislative solution, the National Taxpayer Advocate may recommend a change in the Annual Report to Congress.

Taxpayers, tax professionals, and other interested parties can direct systemic issues to TAS via the Internet.

Go to www.irs.gov/advocate, click on the link “What IS Systemic Advocacy?” and follow the instructions for submitting an issue on the Systemic Advocacy Management System (SAMS). If you don’t have Internet access, call **1-800-TAX FORM** to obtain the Systemic Advocacy Issue Submission Form (**Form 14411**), and fax it to **202-622-3125**.

Remember: *systemic issues always affect more than one taxpayer!*

Low Income Taxpayer Clinics: If you are a low income taxpayer and cannot afford professional tax assistance, you may qualify for help from Low Income Taxpayer Clinics (LITCs). LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers who speak English as a second language. To find the clinic nearest you, see the LITC pages on www.irs.gov/advocate or **IRS Publication 4134**, *Low Income Taxpayer Clinic List*. To learn more about the grant program, call the IRS at **1-800-829-3676** and order a free copy of **IRS Publication 3319**, *LITC Grant Application Package and Guidelines*. **Publication 3319** is also available on the IRS website at www.irs.gov.

Taxpayer Advocacy Panel: The Taxpayer Advocate Service works directly with taxpayers through the Taxpayer Advocacy Panel (TAP). TAP is an independent panel of citizen volunteers who listen to taxpayers, identify taxpayers’ issues, and make suggestions for improving IRS service and customer satisfaction.



Contact TAP at:
www.improveirs.org.

Taxpayer Advocate Service Directory

National Taxpayer Advocate

1111 Constitution Avenue NW
Room 3031, TA
Washington, DC 20224
Phone: 202-622-6100
FAX: 202-622-7854

Deputy National Taxpayer Advocate

1111 Constitution Avenue NW
Room 3039, TA
Washington, DC 20224
Phone: 202-622-6100
FAX: 202-622-7479

Executive Director, Systemic Advocacy

1111 Constitution Avenue NW
Room 3219, TA:SA
Washington, DC 20224
Phone: 202-622-7175
FAX: 202-622-3125

Executive Director, Case Advocacy

1111 Constitution Avenue NW
Room 3213, TA:CA
Washington, DC 20224
Phone: 202-927-0755
FAX: 202-622-4646

Congressional Affairs Liaison

1111 Constitution Avenue NW
Room 3031, TA
Washington, DC 20224
Phone: 202-622-4321 or
202-622-4315
FAX: 202-622-6113

Area Offices

New York/New England

290 Broadway, 14th Floor
New York, NY 10007
Phone: 212-298-2015
FAX: 212-298-2016

Richmond

400 North 8th Street, Room 916
Richmond, VA 23219
Phone: 804-916-3510
FAX: 804-916-3641

Atlanta/International

401 W. Peachtree Street NW
Stop 101-R, Room 1970
Atlanta, GA 30308
Phone: 404-338-8710
FAX: 404-338-8709

Cincinnati

312 Elm Street, Suite 2250
Cincinnati, OH 45202
Phone: 859-669-5556
FAX: 859-669-5808

Dallas

4050 Alpha Road
MS 3000 NDAL, Room 924
Dallas, TX 75244-4203
Phone: 972-308-7019
FAX: 972-308-7166

Oakland

1301 Clay Street, Suite 1030-N
Oakland, CA 94612
Phone: 510-637-2070
FAX: 510-637-3189

Seattle

915 2nd Avenue, Stop W-404
Seattle, WA 98174
Phone: 206-220-4356
FAX: 206-220-4930

Systemic Advocacy Directors

Director, Immediate Interventions and Advocacy Projects

1111 Constitution Avenue NW
Room 3219, TA:SA:IIAP
Washington, DC 20224
Phone: 202-622-7175
FAX: 202-622-3125

Director, Systemic Advocacy Systems

1111 Constitution Avenue NW
Room 3219, TA:SA:SAS
Washington, DC 20224
Phone: 202-622-7175
FAX: 202-622-3125

Campus Offices

Andover

310 Lowell Street, Stop 120
Andover, MA 01812
Phone: 978-474-5549
FAX: 978-247-9034

Atlanta

4800 Buford Highway, Stop 29-A
Chamblee, GA 30341
Phone: 770-936-4500
FAX: 770-234-4445

Austin

3651 S. Interregional Highway
Stop 1005 AUSC
Austin, TX 78741
Phone: 512-460-8300
FAX: 512-460-8267

Brookhaven

1040 Waverly Avenue, Stop 02
Holtsville, NY 11742
Phone: 631-654-6686
FAX: 631-447-4879

Cincinnati

201 West Rivercenter Boulevard
Stop 11G
Covington, KY 41011
Phone: 859-669-5316
FAX: 859-669-5808

Fresno

5045 East Butler Avenue, Stop 1394
Fresno, CA 93888
Phone: 559-442-6400
FAX: 559-442-6507

Kansas City

333 West Pershing
S-2 Stop 1005
Kansas City, MO 64108
Phone: 816-291-9000
FAX: 816-292-6003

Memphis

5333 Getwell Road, Stop 13
Memphis, TN 38118
Phone: 901-395-1900
FAX: 901-395-1925

Ogden

1973 N. Rulon White Boulevard
Stop 1005
Ogden, UT 84404
Phone: 801-620-7168
FAX: 801-620-3096

Philadelphia

11620 Caroline Road, SW 820
Philadelphia, PA 19154
Phone: 215-516-2499
FAX: 215-516-2677

Local Offices by State and Location

Alabama

801 Tom Martin Drive
Room 151
Birmingham, AL 35211
Phone: 205-912-5631
FAX: 205-912-5633

Alaska

949 E. 36th Avenue, Stop A-405
Anchorage, AK 99508
Phone: 907-271-6877
FAX: 907-271-6157

Arizona

4041 North Central Avenue
MS-1005 PHX
Phoenix, AZ 85012
Phone: 602-636-9500
FAX: 602-636-9501

Arkansas

700 West Capitol Avenue,
Mail Stop 1005 LIT
Little Rock, AR 72201
Phone: 501-396-5978
FAX: 501-396-5768

California (Laguna Niguel)

24000 Avila Road, Stop 2000
Laguna Niguel, CA 92677
Phone: 949-389-4804
FAX: 949-389-5038

California (Los Angeles)

300 N. Los Angeles Street
Room 5109, Stop 6710
Los Angeles, CA 90012
Phone: 213-576-3140
FAX: 213-576-3141

California (Oakland)

1301 Clay Street, Suite 1540-S
Oakland, CA 94612
Phone: 510-637-2703
FAX: 510-637-2715

California (Sacramento)

(LTA located in Oakland, CA)
4330 Watt Avenue, Stop SA5043
Sacramento, CA 95821
Phone: 916-974-5007
FAX: 916-974-5902

California (San Jose)

(LTA located in Oakland, CA)
55 S. Market Street, Stop 0004
San Jose, CA 95113
Phone: 408-817-6850
FAX: 408-817-6852

Colorado

1999 Broadway, Stop 1005 DEN
Denver, CO 80202-3025
Phone: 303-603-4600
FAX: 303-382-6302

Connecticut

135 High Street, Stop 219
Hartford, CT 06103
Phone: 860-756-4555
FAX: 860-756-4559

Delaware

1352 Marrows Road, Suite 203
Newark, DE 19711-5445
Phone: 302-286-1654
FAX: 302-286-1643

District of Columbia

500 North Capital Street, NW
Suite 1301-A
Washington, DC 20221
Phone: 202-874-7203
FAX: 202-874-8753

Florida (Ft. Lauderdale)

7850 SW 6th Court, Room 265
Plantation, FL 33324
Phone: 954-423-7677
FAX: 954-423-7685

Florida (Jacksonville)

400 West Bay Street
Room 535A, MSTAS
Jacksonville, FL 32202
Phone: 904-665-1000
FAX: 904-665-1802

Georgia

401 W. Peachtree Street, NW
Summit Building, Room 510
Stop 202-D
Atlanta, GA 30308
Phone: 404-338-8099
FAX: 404-338-8096

Hawaii

300 Ala Moana Boulevard, #50089
Stop H-405/Room 1-214
Honolulu, HI 96850
Phone: 808-539-2870
FAX: 808-539-2859

Idaho

550 W. Fort Street, Ste 300
M/S 1005
Boise, ID 83724
Phone: 208-387-2827 x276
FAX: 208-387-2824

Illinois (Chicago)

230 S. Dearborn Street
Room 2860, Stop-1005 CHI
Chicago, IL 60604
Phone: 312-566-3800
FAX: 312-566-3803

Illinois (Springfield)

3101 Constitution Drive
Stop 1005 SPD
Springfield, IL 62704
Phone: 217-862-6382
FAX: 217-862-6373

Indiana

575 N. Pennsylvania Street
Room 581 - Stop TA771
Indianapolis, IN 46204
Phone: 317-685-7840
FAX: 317-685-7790

Iowa

210 Walnut Street
Stop 1005 DSM, Room 483
Des Moines, IA 50309
Phone: 515-564-6888
FAX: 515-564-6882

Kansas

271 West 3rd Street North
Stop 1005-WIC, Suite 2000
Wichita, KS 67202
Phone: 316-352-7506
FAX: 316-352-7212

Kentucky

600 Dr. Martin Luther King Jr.
Place, Room 325
Louisville, KY 40202
Phone: 502-582-6030
FAX: 502-582-6463

Louisiana

1555 Poydras Street, Suite 220,
Stop 2
New Orleans, LA 70112-3747
Phone: 504-558-3001
FAX: 504-558-3348

Maine

68 Sewall Street, Room 313
Augusta, ME 04330
Phone: 207-622-8528
FAX: 207-622-8458

Maryland

31 Hopkins Plaza, Room 900
Baltimore, MD 21203
Phone: 410-962-2082
FAX: 410-962-9340

Massachusetts

JFK Building
15 New Sudbury Street, Room 725
Boston, MA 02203
Phone: 617-316-2690
FAX: 617-316-2700

Michigan

McNamara Federal Building
477 Michigan Avenue
Room 1745 - Stop 7
Detroit, MI 48226-2597
Phone: 313-628-3670
FAX: 313-628-3669

Minnesota

Wells Fargo Place
30 E. 7th Street, Suite 817
Stop 1005 STP
St. Paul, MN 55101
Phone: 651-312-7999
FAX: 651-312-7872

Mississippi

100 West Capitol Street,
Stop 31
Jackson, MS 39269
Phone: 601-292-4800
FAX: 601-292-4821

Missouri

1222 Spruce Street
Stop 1005 STL, Room 10.314
St. Louis, MO 63103
Phone: 314-612-4610
FAX: 314-612-4628

Montana

10 West 15th Street, Suite 2319
Helena, MT 59626-9702
Phone: 406-441-1022
FAX: 406-441-1045

Nebraska

1616 Capitol Avenue, Suite 182
Mail Stop 1005
Omaha, NE 68102-4912
Phone: 402-233-7272
FAX: 402-233-7471

Nevada

110 City Parkway, Stop 1005 LVG
Las Vegas, NV 89106
Phone: 702-868-5179
FAX: 702-868-5445

New Hampshire

Thomas J. McIntyre Federal Building
80 Daniel Street, Room 403
Portsmouth, NH 03801
Phone: 603-433-0571
FAX: 603-430-7809

New Jersey

955 South Springfield Avenue,
3rd Floor
Springfield, NJ 07081
Phone: 973-921-4043
FAX: 973-921-4355

New Mexico

5338 Montgomery Boulevard, NE
Stop 1005 ALB
Albuquerque, NM 87109
Phone: 505-837-5505
FAX: 505-837-5519

New York (Albany)

Leo O'Brien Federal Building
1 Clinton Square, Room 354
Albany, NY 12207
Phone: 518-427-5413
FAX: 518-427-5494

New York (Brooklyn)

10 Metro Tech Center
625 Fulton Street
Brooklyn, NY 11201
Phone: 718-488-2080
FAX: 718-488-3100

New York (Buffalo)

201 Como Park Boulevard
Buffalo, NY 14227-1416
Phone: 716-686-4850
FAX: 716-686-4851

New York (Manhattan)

290 Broadway - 5th Floor
Manhattan, NY 10007
Phone: 212-436-1011
FAX: 212-436-1900

North Carolina

320 Federal Place, Room 125
Greensboro, NC 27401
Phone: 336-378-2180
FAX: 336-378-2495

North Dakota

657 Second Avenue North
Stop 1005 FAR, Room 244
Fargo, ND 58102-4727
Phone: 701-239-5141
FAX: 701-239-5323

Ohio (Cincinnati)

550 Main Street, Room 3530
Cincinnati, OH 45202
Phone: 513-263-3260
FAX: 513-263-3257

Ohio (Cleveland)

1240 E. 9th Street, Room 423
Cleveland, OH 44199
Phone: 216-522-7134
FAX: 216-522-2947

Oklahoma

55 North Robinson
Stop 1005 OKC, Room 138
Oklahoma City, OK 73102
Phone: 405-297-4055
FAX: 405-297-4056

Oregon

1220 S.W. 3rd Avenue, Stop O-405
Portland, OR 97204
Phone: 503-326-2333
FAX: 503-326-5453

Pennsylvania (Philadelphia)

600 Arch Street, Room 7426
Philadelphia, PA 19106
Phone: 215-861-1304
FAX: 215-861-1613

Pennsylvania (Pittsburgh)

1000 Liberty Avenue, Room 1400
Pittsburgh, PA 15222
Phone: 412-395-5987
FAX: 412-395-4769

Rhode Island

380 Westminster Street
Providence, RI 02903
Phone: 401-528-1921
FAX: 401-528-1890

South Carolina

1835 Assembly Street
Room 466, MDP-03
Columbia, SC 29201
Phone: 803-253-3029
FAX: 803-253-3910

South Dakota

115 4th Avenue Southeast
Stop 1005 ABE, Room 114
Aberdeen, SD 57401
Phone: 605-377-1600
FAX: 605-377-1634

Tennessee

801 Broadway, Stop 22
Nashville, TN 37203
Phone: 615-250-5000
FAX: 615-250-5001

Texas (Austin)

300 E. 8th Street
Stop 1005-AUS, Room 136
Austin, TX 78701
Phone: 512-499-5875
FAX: 512-499-5687

Texas (Dallas)

1114 Commerce Street
MC: 1005DAL
10th Floor, Room 1001
Dallas, TX 75242-1001
Phone: 214-413-6500
FAX: 214-413-6594

Texas (Houston)

1919 Smith Street
MC 1005HOU
Houston, TX 77002
Phone: 713-209-3660
FAX: 713-209-3708

Utah

50 South 200 East
Stop 1005 SLC
Salt Lake City, UT 84111-1617
Phone: 801-799-6958
FAX: 801-799-6957

Vermont

Courthouse Plaza
199 Main Street, Suite 300
Burlington, VT 05401-8309
Phone: 802-859-1052
FAX: 802-860-2006

Virginia

400 N. 8th Street
Box 25, Room 916
Richmond, VA 23219
Phone: 804-916-3501
FAX: 804-916-3535

Washington

915 2nd Avenue, Stop W-405
Seattle, WA 98174
Phone: 206-220-6037
FAX: 206-220-6047

West Virginia

425 Juliana Street, Room 2019
Parkersburg, WV 26101
Phone: 304-420-8695
FAX: 304-420-8660

Wisconsin

211 W. Wisconsin Avenue
Room 507
Stop 1005 MIL
Milwaukee, WI 53203
Phone: 414-231-2390
FAX: 414-231-2383

Wyoming

5353 Yellowstone Road
Cheyenne, WY 82009
Phone: 307-633-0800
FAX: 307-633-0918

International-Puerto Rico

San Patricio Office Building
7 Tabonuco Street,
Room 202
Guaynabo, PR 00966
Phone (Spanish): 787-622-8930
(English): 787-622-8940
FAX: 787-622-8933

