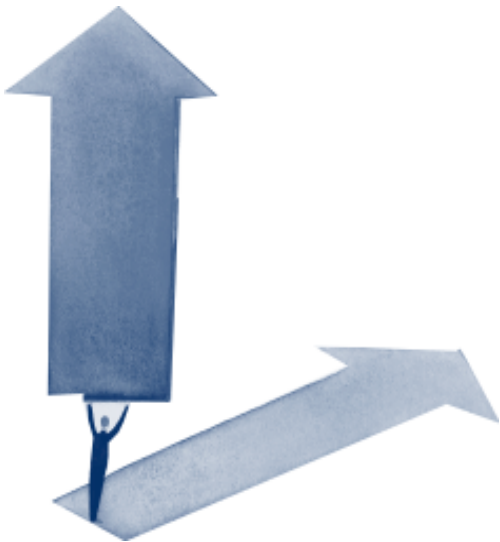


The Taxpayer Advocate Service of the IRS



How to Get Help
With Unresolved
Tax Problems



If you have been unable to resolve an ongoing tax problem through normal IRS channels, this guide is for you.

The Taxpayer Advocate Service

The Taxpayer Advocate Service is an IRS program that provides an independent system to assure that tax problems, which have not been resolved through normal channels, are promptly and fairly handled. The program is headed by the National Taxpayer Advocate. Each state and service center has at least one local Taxpayer Advocate, who is independent of the local IRS office and reports directly to the National Taxpayer Advocate.

The goals of the Taxpayer Advocate Service are to protect individual taxpayer rights and to reduce taxpayer burden. The Taxpayer Advocate independently represents your interests and concerns within the IRS. This is accomplished in several ways:

- Ensuring that taxpayer problems, which have not been resolved through normal channels, are promptly and fairly handled.
- Identifying issues that increase burden or create problems for taxpayers: bringing those issues to the attention of IRS management and making legislative proposals where necessary.
- Making legislative proposals where necessary in an annual report to Congress.

Who may use the Taxpayer Advocate Program?

If you have an ongoing issue with the IRS that has not been resolved through normal processes, or you have suffered, or are about to suffer, a significant hardship as a result of the application of the tax laws, contact the Taxpayer Advocate.

Generally, the Taxpayer Advocate can help if, as a result of the application of the tax laws, you:

- Are suffering, or are about to suffer, a significant hardship;
- Are facing an immediate threat of adverse action;
- Will incur significant cost (*including fees for professional representation*);
- Will suffer irreparable injury or long-term adverse impact;
- Have experienced a delay of more than 30 days to resolve the issue; or
- Have not received a response or resolution by the date promised.

Additionally, you may contact the Taxpayer Advocate if all established systems or procedures have failed to operate as intended to resolve the problem or dispute.

Hardship situations and other issues that are referred to the Taxpayer Advocate are reviewed on the individual merits of each case.

The Taxpayer Advocate Service is not a substitute for established IRS procedures or the formal Appeals process. The Advocate cannot reverse legal or technical tax determinations.

How do I reach a Taxpayer Advocate?



- Call the telephone number listed (*at the end of this brochure*) for the office closest to you - or the office with which you have been dealing,

- Call the Taxpayer Advocate's toll-free telephone number: 1-877-777-4778
- Call the general IRS toll-free number (1-800-829-1040) and ask for Taxpayer Advocate assistance.



- Write or FAX - Addresses and FAX numbers for local Taxpayer Advocate offices are listed at the end of this brochure.

- TTY/TTD help is available by calling: 1-800-829-4059.

OR

- File Form 911, *Application for a Taxpayer Assistance Order*,
- Send a written request for assistance (*if Form 911 is not available*), or
- Request that an IRS employee complete a Form 911 on your behalf (*in person or over the phone*).

You may FAX a Form 911 (*or written request*) to your local Taxpayer Advocate.

Form 911 is available by calling the IRS forms-only number, 1-800-829-3676, or may be obtained through the IRS internet web page: www.irs.gov.

An Application for a Taxpayer Assistance Order requires the Advocate to determine if significant hardship exists and to review the case to determine what action should be taken to relieve the hardship. In certain situations, enforcement action may be suspended while your case is being reviewed.

The majority of cases are resolved administratively by the Taxpayer Advocate. Even when hardship is not a factor, the Advocate is often able to help resolve the taxpayer's problem

What can I expect from the Taxpayer Advocate?

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with:

- A "fresh look" at your problem;
- Timely acknowledgment;
- The name and phone number of the individual assigned to your case;
- Updates on progress;
- Time frames for action;
- Speedy resolution; and
- Courteous service.

What information should I provide to the Taxpayer Advocate?

- Your name, address, and social security number (or employer identification number),
- Your telephone number and hours you can be reached,
- Your previous attempts to solve the problem, and the office you contacted,
- The type of tax return and year(s) involved, and
- Description of the problem or hardship (if applicable).

If you want to authorize another person to discuss the matter or to receive information about your case, send us 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 or by calling the IRS forms-only number, 1-800-829-3676.

To contact the Taxpayer Advocate, call the number listed for your local area, the Service Center where you filed your return, or the last office with which you were dealing. You may also call the Taxpayer Advocate toll-free phone number (1-877-777-4778).

Address any correspondence to: Taxpayer Advocate, Internal Revenue Service, using the P.O. box numbers, where provided. Street addresses are provided if you wish to send correspondence by courier. FAX numbers are also listed. Please note that addresses and telephone numbers may change over time. The most current information is available on the Taxpayer Advocate page of the IRS internet webpage: www.irs.gov.

Office of the National Taxpayer Advocate

1111 Constitution Ave., NW
Rm 3031, C:TA
Washington, DC 20224
(202) 622-4300
(202) 622-6113-FAX

Congressional Liaison Contact (202) 622-4321

Offices By State and Location (if more than one office per state)

Alabama

801 Tom Martin Dr., Room 150-PR, Birmingham, AL 35211
(205) 912-5631
(205) 912-5091-FAX

Alaska

949 E 36th Ave., Stop A-405, Anchorage, AK 99508
(907) 271-6877
(907) 271-6824-FAX

Arizona

210 E. Earll Dr., Stop 1005 PHX, Phoenix, AZ 85012-2623
(602) 207-8240
(602) 207-8250-FAX

Arkansas

700 West Capitol St., Stop 1005 LIT, Little Rock, AR 72201
(501) 324-6269
(501) 324-5183-FAX

California (Laguna Niguel)

24000 Avila Rd., Room 3362, Laguna Niguel, CA 92677-3491
(949) 389-4804
(949) 389-5033-FAX

California (Los Angeles)

300 N. Los Angeles St., Room 5206, Stop 1005A,
Los Angeles, CA 90012
(213) 576-3140
(213) 576-3141-FAX

California (Oakland)

1301 Clay St., Suite 1540S, Oakland, CA 94612-5210
(510) 637-2703
(510) 637-2715-FAX

California (Sacramento)

4330 Watt Ave., North Highlands, CA 95660
(916) 974-5007
(916) 974-5902-FAX

California (San Jose)

55 S Market St., Rm. 710, San Jose, CA 95113
(408) 817-6850
(408) 817-6851-FAX

Colorado

600 17th St., Stop 1005, Denver, CO 80202-2490
(303) 446-1012
(303) 446-1011-FAX

Connecticut

135 High St., Stop 219, Hartford, CT 06103
(860) 756-4555
(860) 756-4559-FAX

Delaware

409 Silverside Rd., Wilmington, DE 19809
(302) 791-4502
(302) 791-5945-FAX

District of Columbia (Maryland Office)

PO Box 1553, Rm. 940, Baltimore, MD 21203 or
31 Hopkins Plaza, Rm. 940, Baltimore, MD 21201
(410) 962-2082
(410) 962-9340-FAX

Florida (Ft. Lauderdale)

P.O. Box 17167, Plantation, FL 33318 or
7850 SW 6th Ct., Rm 285, Plantation, FL 33324
(954) 423-7677
(904) 665-1802-FAX

Florida (Jacksonville)

400 West Bay St., Stop TAS, Jacksonville, FL 32202
(904) 665-1000
(904) 665-1818-FAX

Georgia

401 W. Peachtree St., NW, Summit Bldg., Stop 202-D, Rm. 1520,
Atlanta, GA 30308-3539
(404) 338-8099
(404) 338-8096-FAX

Hawaii

300 Ala Moana Blvd., #50089, Room 1-214, Honolulu, HI
96850-4492
(808) 539-2870
(808) 539-2859-FAX

Idaho

550 W. Fort St., Box 041, Boise, ID 83724
(208) 334-1324
(208) 334-1977-FAX

Illinois (Chicago)

230 S Dearborn St., Rm. 2300, Stop 1005-CHI, Chicago, IL 60604
(312) 886-9183
(312) 886-1564-FAX

Illinois (Springfield)

320 W Washington St., Stop 1005SPD, Springfield, IL 62701
(217) 527-6382
(217) 527-6373-FAX

Indiana

PO Box 44976, Stop TA770, Indianapolis, IN 46244 or
575 N Pennsylvania St., Stop TA770, Indianapolis, IN 46204
(317) 226-6332
(317) 226-6222-FAX

Iowa

210 Walnut St., Stop 1005, Des Moines, IA 50309-2109
(515) 284-4780
(515) 284-6645-FAX

Kansas

271 W. 3rd St, North, Stop 1005-WIC, Wichita, KS 67202
(316) 352-7506
(316) 352-7212-FAX

Kentucky

P.O. Box 1735, Stop 120, Louisville, KY 40201 or
600 Dr. Martin Luther King Jr. Pl., Federal Bldg, Rm. 622,
Louisville, KY 40202
(502) 582-6030
(502) 582-6463-FAX

Louisiana

600 South Maestri Pl., Stop 2, New Orleans, LA 70130
(504) 558-3001
(504) 558-3492-FAX

Maine

68 Sewall St., Rm. 313, Augusta, ME 04330
(207) 622-8528
(207) 622-8458-FAX

Maryland

PO Box 1553, Rm. 940, Baltimore, MD 21203 or
31 Hopkins Plaza, Rm. 940, Baltimore, MD 21201
(410) 962-2082
(410) 962-FAX

Massachusetts

JFK PO Box 9112, Room 775, Boston, MA 02203 or
25 New Sudbury St., Room 775, Boston, MA 02203
(617) 316-2690
(617) 316-2700-FAX

Michigan

PO Box 330500, Stop 7, Detroit, MI 48232-6500 or
McNamara Federal Bldg., 477 Michigan Ave., Rm 1745,
Detroit, MI 48226-2597
(313) 628-3670
(313) 628-3669-FAX

Minnesota

316 N. Robert St., Stop 1005 STP, St. Paul, MN 55101
(651) 312-7999
(651) 312-7872-FAX

Mississippi

100 W. Capitol St., Stop JK31, Jackson, MS 39269
(601) 292-4800
(601) 292-4821-FAX

Missouri

PO Box 66776, Stop 1005-STL, St. Louis, MO 63166 or
Robert A. Young Bldg., 1222 Spruce St., Stop 1005-STL,
St. Louis, MO 63103
(314) 612-4610
(314) 612-4628-FAX

Montana

Federal Bldg., 301 S. Park, Helena, MT 59626-0023
(406) 441-1044
(406) 441-1045-FAX

Nebraska

1313 Farnam Street, 2nd Floor, Stop 1005OMA, Omaha, NE
68102-1836
(402) 221-4181
(402) 221-3051-FAX

Nevada

4750 W. Oakey Blvd., Stop 1005LVG, Las Vegas, NV 89102
(702) 455-1241
(702) 455-1216-FAX

New Hampshire

PO Box 6667, Portsmouth, NH 03802 or
T.J. McIntyre Building, 80 Daniel St., Portsmouth, NH 03801
(603) 433-0571
(603) 430-7809-FAX

New Jersey

P.O. Box 745, Springfield, NJ 07091 or 955 S. Springfield Ave.,
Springfield, NJ 07081
(973) 921-4043
(973) 921-4355-FAX

New Mexico

5338 Montgomery Blvd., NE, Stop 1005 ALB,
Albuquerque, NM 87109
(505) 837-5505
(505) 837-5519-FAX

New York (Albany)

Leo O'Brien Federal Bldg., Rm 354, 1 Clinton Square, Albany,
NY 12207
(518) 427-5413
(518) 427-5494-FAX

New York (Brooklyn)

GPO Box R 10, Brooklyn, NY 11202 or
10 Metro Tech Center, 625 Fulton St, Brooklyn, NY 11201
(718) 488-2080
(718) 488-3100-FAX

New York (Buffalo)

PO Box 219, Buffalo, NY 14255-0219 or
201 Como Park Blvd., Buffalo, NY 14227-1416
(716) 686-4850
(716) 686-4851-FAX

New York (Manhattan)

PO Box 408, Church Street Station, New York, NY 10008 or
290 Broadway, 7th Fl., New York, NY 10007
(212) 436-1011
(212) 436-1900-FAX

North Carolina

320 Federal Pl, Rm. 125, Greensboro, NC 27401
(336) 378-2180
(336) 378-2495-FAX

North Dakota

657 2nd Ave., N. Stop 1005-FAR, Fargo, ND 58102
(701) 239-5141
(701) 239-5323-FAX

Ohio (Cincinnati)

PO Box 2057, Cincinnati, OH 45201 or
550 Main St., Rm. 3530, Cincinnati, OH 45202
(513) 263-3260
(513) 263-3257-FAX

Ohio (Cleveland)

PO Box 99709, Cleveland, OH 44199-0709
1240 E. Ninth St., Room 423, Cleveland, OH 44199-2001
(216) 522-7134
(216) 522-2947-FAX

Oklahoma

55 N. Robinson, Stop 1005OKC, Oklahoma City, OK 73102-9229
(405) 297-4055
(405) 297-4056-FAX

Oregon

1220 SW 3rd, Stop O-405, Portland, OR 97204
(503) 326-2333
(503) 326-5453-FAX

Pennsylvania (Philadelphia)
600 Arch St., Room 7426, Philadelphia, PA 19105
(215) 861-1304
(215) 861-1613-FAX

Pennsylvania (Pittsburgh)
PO Box 705, Pittsburgh, PA 15230 or
1000 Liberty Ave, Rm 1102, Pittsburgh, PA 15222
(412) 395-5987
(412) 395-4769-FAX

Rhode Island
380 Westminster St., Providence, RI 02903
(401) 525-4200
(401) 525-4247-FAX

South Carolina
1835 Assembly St., Room 466, MDP 03, Columbia, SC 29201
(803) 253-3029
(803) 253-3910-FAX

South Dakota
115 4th Ave. SE, Room 114, Aberdeen, SD 57401
(605) 226-7248
(605) 226-7246-FAX

Tennessee
P.O. Box 1107, MDP 22, Nashville, TN 37202 or
801 Broadway, Room 481, Nashville, TN 37202
(615) 250-5000
(615) 250-5001-FAX

Texas (Austin)
300 E. 8th St., Stop 1005-AUS, Austin, TX 78701
(512) 499-5875
(512) 499-5687-FAX

Texas (Dallas)
1114 Commerce St., 10th floor, MC1005DAL,
Dallas, TX 75242
(214) 767-1289
(214) 767-0040-FAX

Texas (Houston)
1919 Smith St., Stop 1005-HOU, Houston, TX 77002
(713) 209-3660
(713) 209-4779-FAX

Utah
50 South 200 East, MS1005, Salt Lake City, UT 84111
(801) 799-6958
(801) 799-6957-FAX

Vermont
Courthouse Plaza, 199 Main St., 1ST Floor,
Burlington, VT 05401-8309
(802) 860-2089
(802) 860-2006-FAX

Virginia
PO Box 10113, Rm.916, Richmond, VA 23240 or
400 North 8th St., Room 916, Richmond, VA 23240
(804) 916-3501
(804) 916-3535-FAX

Washington
915 2nd Ave., Stop W-405, Seattle, WA 98174
(206) 220-6037
(206) 220-6047-FAX

West Virginia
425 Juliana St., Room 3012 , Parkersburg, WV 26101
(304) 420-6616
(304) 420-6682-FAX

Wisconsin
310 W. Wisconsin Ave., Stop 1005-MIL, Milwaukee, WI 53203
(414) 297-3046
(414) 297-3362-FAX

Wyoming
5353 Yellowstone Rd., Rm. 206A,
Stop 1005CHE, Cheyenne, WY 82009
(307) 633-0800
(307) 633-0918-FAX

Taxpayers Living Abroad or in US Territories **(A/C International)**

P.O. Box 193479
San Juan, P.R. 00919

Or
San Patricio Office Center
Room 200
7 Tabonuco St.
Guaynabo, P.R. 00966

Service Centers

Andover
PO Box 9055, Stop 121, Andover, MA 01810-9055 or
310 Lowell Street, Stop 121, Andover, MA 01812
(978) 474-5549
(978) 691-6961-FAX

Atlanta
PO Box 48-549, Stop 29A, Doraville, GA 30362 or
4800 Buford Hwy., Stop 29-A, Chamblee, GA 30341
(770) 936-4500
(770) 234-4443-FAX

Austin
PO Box 934, Stop 1005, Austin, TX 78767 or
3651 S Interregional Hwy., Stop 1005, Austin, TX 78741
(512) 460-8300
(512) 460-8267-FAX

Brookhaven
PO Box 960, Stop 102, Holtsville, NY 11742 or
1040 Waverly Ave., Stop 102, Holtsville, NY 11742
(631) 654-6686
(631) 447-4879-FAX

Cincinnati

PO Box 1235, Cincinnati, OH 45201-1235 or
201 W River Center Blvd., Stop 11-G, Covington, KY 41019
(859) 292-5316
(859) 292-5405-FAX

Fresno

PO Box 12161, Stop 01, Fresno, CA 93776 or
5045 East Butler Ave. Stop 01, Fresno, CA 93888
(559) 443-7590
(559) 443-7809-FAX

Kansas City

PO Box 24551, Stop 1005, Kansas City, MO 64131 or
2306 E. Bannister Rd., Stop 1005, Kansas City, MO 64131
(816) 926-2493
(913) 696-6390-FAX

Memphis

PO Box 30309AMF, Stop 13, Memphis, TN 38130 or
5333 Getwell Rd, Stop 13, Memphis, TN 38118
(901) 395-1900
(901) 395-1925-FAX

Ogden

PO Box 1640, Stop 1005, Ogden, UT 84402 or
1160 W. 1200 South St., Stop 1005, Ogden, UT 84201
(801) 620-7168
(801) 620-3096-FAX

Philadelphia

PO Box 16053, DP 1300, Philadelphia, PA 19114 or
11601 Roosevelt Blvd., DP 1300, Philadelphia, PA 19154
(215) 516-2499
(215) 516-2677-FAX

Operating Division Taxpayer Advocate

401 W. Peachtree St. N.W.
Room 600, Stop 143-R
Atlanta, GA 30308-3539
(404) 338-8677
(404) 338-8689-FAX



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