

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 independent organization within the IRS, headed by the National Taxpayer Advocate. The Taxpayer Advocate Service helps individual and business taxpayers resolve problems with the IRS by:

- Ensuring taxpayer problems which are not resolved through normal IRS channels are promptly and impartially handled;
- Assisting taxpayers who are facing hardships;
- Identifying issues that compromise taxpayer rights, increase taxpayer burden or create problems; and bringing these issues to the attention of IRS management;
- Recommending administrative and legislative changes through the National Taxpayer Advocate's Annual Report to Congress.

Each state and IRS Campus (formerly Service Center) has at least one Local Taxpayer Advocate, independent of the local IRS office, who reports directly to the National Taxpayer Advocate.

Who may use the Taxpayer Advocate Service?

You may contact the Taxpayer Advocate Service if the established IRS systems or procedures have failed to resolve the problem or dispute.

Generally, we can help if you:

- Are suffering, or are about to suffer, a significant hardship;
- Are facing an immediate threat of adverse action;
- Will incur significant costs in resolving the tax problem through normal channels (*including fees for professional representation*);
- Will suffer irreparable injury or long-term adverse impact;
- Have experienced a delay of more than 30 days beyond normal processing times to resolve a tax account problem; or
- Have not received a response by the date promised.

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

We work with the IRS to resolve your dispute or problem. However, the Taxpayer Advocate Service is not a substitute for established IRS procedures or the formal IRS Appeals process. The Taxpayer Advocate Service cannot reverse legal or technical tax law determinations.

How do I reach a Taxpayer Advocate?



- Call the telephone number listed in this brochure for the Taxpayer Advocate Service office nearest you.

- Call the Taxpayer Advocate Service toll-free phone number, 1-877-777-4778.
- For TTY/TTD help call 1-800-829-4059.
- File Form 911, *Application for Taxpayer Assistance Order*, with the Taxpayer Advocate Service; or



- Send a written request for assistance 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 web page: www.irs.gov. File this form by mail or fax to one of the Taxpayer Advocate Service offices listed in this brochure.

Form 911 requires Taxpayer Advocate Service to determine if significant hardship exists and what actions can be taken to relieve the hardship. In certain situations, enforcement action may be suspended while your case is reviewed.

What can I expect from the Taxpayer Advocate?

Your assigned case advocate will listen to your point of view, work with you to address your concerns, and see your case through to an appropriate resolution.

You can expect your case advocate to give you:

- His or her name and phone number;
- Courteous service;
- Timely acknowledgment;
- 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;
- Your phone number and best times to call;
- Your previous attempts to solve the problem, and the office(s) you contacted;
- The type of tax return and tax year(s) involved; and
- A description of your problem or hardship.

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, at the IRS website, www.irs.gov, or by calling 1-800-829-3676.

Send correspondence to: Taxpayer Advocate Service, Internal Revenue Service, at the address in this brochure. Street addresses should be used for correspondence sent by courier; fax numbers are also listed. Addresses and phone numbers may change over time, but the most current information is always available on the TAS home page of the IRS internet web site: www.irs.gov.

To contact the Taxpayer Advocate, call the number listed for your local area or you may call the Taxpayer Advocate toll-free (1-877-777-4778).

Office of the National Taxpayer Advocate

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

Taxpayer Advocate Service

1-877-777-4778

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

Alabama

801 Tom Martin Dr., Room 151-PR, Birmingham, AL 35211
(205) 912-5631
(205) 912-5156-FAX

Alaska

949 E 36th Ave., Stop A-405, Anchorage, AK 99508
(907) 271-6877
(907) 271-6157-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., Stop 2000, Laguna Niguel, CA 92677-3491
(949) 389-4804
(949) 389-5038-FAX

California (Los Angeles)

300 N. Los Angeles St., Stop 6710, Room 5109
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., Stop SA5043, North Highlands, CA 95660
(916) 974-5007
(916) 974-5902-FAX

California (San Jose)

55 S Market St., Stop HQ 0004, Room 710, San Jose, CA 95113
(408) 817-6850
(408) 817-6851-FAX

Colorado

600 17th St., Stop 1005 DEN, 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)

31 Hopkins Plaza, Rm. 940, Baltimore, MD 21201
(410) 962-2082
(410) 962-9340-FAX

Florida (Ft. Lauderdale)

7850 SW 6th Ct., Rm 265, Plantation, FL 33324
(954) 423-7677
(954) 423-7680-FAX

Florida (Jacksonville)

841 Prudential Dr., Suite 100, Jacksonville, FL 32207
(904) 665-1000
(904) 665-1817-FAX

Georgia

401 W. Peachtree St., NW, Summit Bldg., Stop 202-D, Rm. 510,
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. 2855, Stop 1005-CHI, Chicago, IL 60604
(312) 566-3800
(312) 566-3803 FAX

Illinois (Springfield)

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

Indiana

575 N. Pennsylvania St., Stop TA770, Indianapolis, IN 46204
(317) 226-6332
(317) 226-6222-FAX

Iowa

210 Walnut St., Stop 1005 DSM, 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

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) 558-3348 -FAX

Maine

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

Maryland

31 Hopkins Plaza, Rm. 940, Baltimore, MD 21201
(410) 962-2082
(410) 962-9340

Massachusetts

25 New Sudbury St., Room 775, Boston, MA 02203
(617) 316-2690
(617) 316-2700-FAX

Michigan

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

1222 Spruce St., Stop 1005-STL,
St. Louis, MO 63103
(314) 612-4610
(314) 612-4628-FAX

Montana

10 West 15th Street, Suite 2319, Helena, MT 59626
(406) 441-1022
(406) 441-1045-FAX

Nebraska

1313 Farnam Street, 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

T.J. McIntyre Building, 80 Daniel St., Room 403,
Portsmouth, NH 03801
(603) 433-0571
(603) 430-7809-FAX

New Jersey

955 S. Springfield Ave., 1st Floor
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)

10 Metro Tech Center, 625 Fulton St, Brooklyn, NY 11201
(718) 488-2080
(718) 488-3100-FAX

New York (Buffalo)

201 Como Park Blvd., Buffalo, NY 14227-1416
(716) 686-4850
(716) 686-4851-FAX

New York (Manhattan)

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

Ohio (Cincinnati)

550 Main St., Rm. 3530, Cincinnati, OH 45202
(513) 263-3260
(513) 263-3257-FAX

Ohio (Cleveland)

1240 E. 9th St., Room 423, Cleveland, OH 44199-2001
(216) 522-7134
(216) 522-2947-FAX

Oklahoma

55 N. Robinson, Stop 1005 OKC,
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 19106

(215) 861-1304

(215) 861-1613-FAX

Pennsylvania (Pittsburgh)

1000 Liberty Ave, Rm. 1602, 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, Stop 1005ABE

Aberdeen, SD 57401

(605) 226-7248

(605) 226-7246-FAX

Tennessee

801 Broadway, Stop 22, 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) 413-6500

(214) 413-6594-FAX

Texas (Houston)

1919 Smith St., Stop 1005 HOU, Houston, TX 77002

(713) 209-3660

(713) 209-3708-FAX

Utah

50 South 200 East, Stop 1005 SLC

Salt Lake City, UT 84111

(801) 799-6958

(801) 779-6957-FAX

Vermont

Courthouse Plaza, 199 Main St., 1st Floor,

Burlington, VT 05401-8309

(802) 860-2089

(802) 860-2006-FAX

Virginia

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) 220-4900-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) 633-0880

(307) 633-0918-FAX

**Taxpayers Living Abroad or in US Territories
(International)**

P.O. Box 193479

San Juan, P.R. 00919

Or

San Patricio Office Center

Room 200

7 Tabonuco St.

Guaynabo, P.R. 00966

787-622-8930 English

787-622-8940 Spanish

787-622-8933-FAX

**IRS Campuses (formerly Service Centers)
Walk-in Service Unavailable**

Andover

PO Box 9055, Stop 121, Andover, MA 01810-9055 or

310 Lowell Street, Stop 121, Andover, MA 01812

(978) 474-5549

(978) 247-9034-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 AUS, 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) 669-5316
(859) 669-5405-FAX

Fresno

PO Box 13941, Stop 13941, Fresno, CA 93776 or
5045 East Butler Ave., Stop 13941, Fresno, CA 93888
(559) 442-6400
(559) 442-6507-FAX

Kansas City

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

Memphis

PO Box 30309AMF, Stop 13M, Memphis, TN 38130 or
5333 Getwell Rd, Stop 13M, Memphis, TN 38118
(901) 395-1901
(901) 395-1925-FAX

Ogden

PO Box 1640, Stop 1005, Ogden, UT 84402 or
1973 Rulon White Blvd., Stop 1005, Ogden, UT 84201
(801) 620-7168
(801) 620-3096-FAX

Philadelphia

PO Box 16053, DP 820 SW, Philadelphia, PA 19114 or
11601 Roosevelt Blvd., DP 820 SW, Philadelphia, PA 19154
(215) 516-2499
(215) 516-2677-FAX

Office of Systemic Advocacy

Executive Office

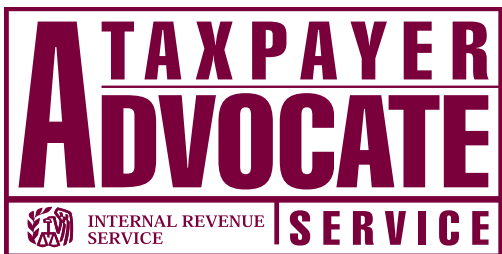
1111 Constitution Ave., NW
Room 3219
Washington, DC 20224
(202) 622-7175
(202) 622-3125-FAX

Director for Individual Advocacy

1111 Constitution Ave., NW
Room 3219
Washington, DC 20224
(202) 622-7175
(202) 622-3125-FAX

Director for Business Advocacy

5000 Ellin Rd., Stop C5-355
Lanham, MD 20706
(202) 283-1001
(202) 283-4856-FAX



The Office of the Taxpayer Advocate operates independently of any other IRS office and reports directly to Congress through the National Taxpayer Advocate.



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication **1546** (Rev. 11-2002)
Catalog Number 13266S
