



您有 未能解決的 稅務問題嗎？

您若在國稅局正常途徑
無法有效地解決您的
稅務問題納稅人辯護服務處
可能幫到您

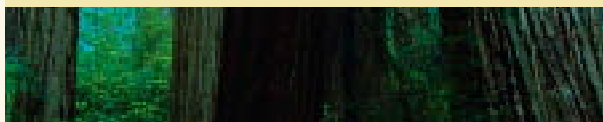
欲知詳情，請參閱本資料手冊

納稅人辯護服務處

這是國稅局中的一個獨立機構，是由全國納稅人辯護服務處長管理，其協助對象為個人及各大小企業機構。協助項目有：

- 確保納稅人在國稅局的正常途徑中若有無法解決的稅務問題，獲得迅速及公正的解決，
- 幫助有稅務困境的納稅人，
- 找出有關損害納稅人權益，或增加納稅人負擔的種種問題，並將這些情況提請國稅局管理層的注意，
- 向全國納稅人辯護組織提交給國會的年度報告，提供行政與立法方面改進的建議。

納稅人辯護服務處在國稅局各州和各國稅服務中心 (IRS Campus) 都至少有一名代表，該代表直接向全國納稅人辯護服務處長會報。



誰能用納稅人辯護服務呢？

如您有解決不了的稅務問題，而這問題是由於國稅局運作的拖延，而導至您面臨經濟困境，您就有資格申請納稅人辯護服務。

如果國稅局造成您支付基本生活上的困難，如食宿費、交通費等等，或妨礙您支付員工薪水等基本營業的開支。

如果國稅局在30日內，或在承諾的日期內，未能給您滿意的答覆。您可聯絡當地納稅人辯護服務代表，有關的地址及電話，可參閱當地的電話簿和本手冊。

您怎樣聯絡納稅人辯護代表呢？

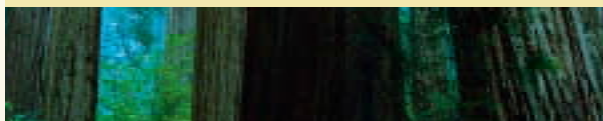
- 可電當地納稅人辯護服務處辦公室。
- 亦可至電納稅人辯護服務處免費英語電話 **1-877-777-4778** 聯絡。
- 如需要聽覺障礙幫助，請電 **1-800-829-4059**。
- 可向納稅人辯護服務處遞交911表格（納稅人援助申請表）；或
- 遞交書面援助要求；或
- 請求國稅局人員代表您（親自或透過電話）填寫911表格。

911表格可以透過 **1-800-829-3676** 索取，或在國稅局網站 www.irs.gov 上獲得。您可以郵寄該表格，或將其傳真到本手冊列出的納稅人辯護服務處辦公室。

911表格要求納稅人辯護服務處辦公室決定納稅人的困境是否存在，及可用什麼適當的行動來減輕納稅人困境。在某些情況下，當納稅人辯護服務個案在執行審理中，國稅局稅務行動可以暫停。

「即使納稅人辯護服務處 (TAS) 人員終結了某件案例，他們的任務並沒有因此而結束。依照法定的工作說明，他們有義務對案例進行系統性的思考並且責任到底。」

Nina E. Olson,
納稅人辯護服務處



以下是您應得的納稅人辯護服務

您的個案辯護服務代表將聽取您的意見，並且幫您得到合理的解決辦法。

您的個案代表應提供以下的資料

- 個案代表人的姓名與電話；
- 專業服務；
- 及時回覆；
- 將您的問題做出公正和獨立的調查；
- 個案計劃行動的時間；
- 進度報告；及
- 提供您如何避免再有的聯邦稅務問題的建議。

您應該向納稅人辯護服務處提供什麼資料？

- 您的姓名、地址、和社會安全號碼 (Social Security Number) 或國稅局給予雇主的身份號碼 (Employer ID Number)，

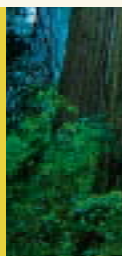
- 您的電話號碼以及最佳來電時間，
- 您曾企圖解決這問題的諮詢及您曾經聯絡過的辦公室，
- 稅表類別及課稅年度；以及
- 您的問題或困難的描述。

如果您想授權其他人對您的個案進行諮詢或接收商議報告，請遞交 2848 律師與代表聲明表格，或 8821 稅務諮詢授權表格。您能在大多數的國稅局地方辦公室、國稅局網站 www.irs.gov 或電 **1-800-829-3676** 索取。

來函請寄：

納稅人辯護服務處 (Taxpayer Advocate Service)，國稅局 (Internal Revenue Service)，地址印在本手冊內。快信送遞請使用街道地址；傳真號碼也印在本手冊內。地址和電話可能隨時有所改變，有關最新的諮詢您可查閱國稅局網站 www.irs.gov/advocate (納稅人辯護服務)。

請致電您當地的納稅人辯護服務處辦公室，或納稅人辯護服務處免費電話 **(1-877-777-4778)**。本手冊內列出的電話號碼提供英語服務，如需華語服務，請電您當地的納稅人服務處聯絡。



納稅人辯護 服務處目錄

全國納稅人辯護處辦事處

1111 Constitution Avenue NW
Room 3031, TA
Washington, DC 20224
Phone: 202-622-4300
FAX: 202-622-6113

全國納稅人副辯護處辦事處

1111 Constitution Avenue NW
Room 3031, TA
Washington, DC 20224
Phone: 202-622-4300
FAX: 202-622-7479

稅制建議行政主任

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

個案辯護行政主任

1111 Constitution Avenue NW
Room 3039, TA:CA
Washington, DC 20224
Phone: 202-622-7175
FAX: 202-622-6113

國會事務協調聯絡處

1111 Constitution Avenue NW

Room 3031, TA

Washington, DC 20224

Phone: 202-622-4321 or
202-622-4315

FAX: 202-622-6113

區域辦事處

New York/New England

290 Broadway 14th floor

New York, NY 10007

Phone: 212-298-2015

FAX: 212-298-2016

Richmond

400 N. 8th St. Room 328

Richmond, VA 23240

Phone: 804-916-3510

FAX: 804-916-3641

Atlanta/國際辦事處

401 W. Peachtree St.

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: 869-669-5808

Dallas

4050 Alpha Road
Mail Stop 1005 MSRO, Room 1224A
Dallas, TX 75244-4203
Phone: 972-308-7019
FAX: 972-308-7166

Oakland

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

Seattle

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

税制建議主任

辯護專案主任

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

立即干預主任

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

服務中心辦事處

Andover

310 Lowell St., Stop 120

Andover, MA 01812

Phone: 978-474-5549

FAX: 978-247-9034

Atlanta

4800 Buford Hwy, Stop 29-A

Chamblee, GA 30341

Phone: 770-936-4500

FAX: 770-234-4445

Austin

3651 S. Interregional Hwy,

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 Rivercenter Blvd., Stop 11-G

Covington, KY 41011

Phone: 859-669-5316

FAX: 859-669-5405

Fresno

5045 East Butler Ave., Stop 1394

Fresno, CA 93888

Phone: 559-442-6400

FAX: 559-442-6507

Kansas City

333 W. Pershing
Stop 1005
Kansas City, MO 64108
Phone: 816-291-9000
FAX: 816-292-6000

Memphis

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

Ogden

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

Philadelphia

11601 Roosevelt Blvd., Stop SW 820
Philadelphia, PA 19154
Phone: 215-516-2499
FAX: 215-516-2677

各州和地方 辦事處

Alabama

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

Alaska

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

Arizona

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

Arkansas

700 West Capitol Street, 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 St., Stop 6710LA
Los Angeles, CA 90012
Phone: 213-576-3140
FAX: 213-576-3141

California (Oakland)

1301 Clay St., 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 St., Stop 0004
San Jose, CA 95113
Phone: 408-817-6850
FAX: 408-817-6851

Colorado

600 17th St., Stop 1005 DEN
Denver, CO 80202-2490
Phone: 303-446-1012
FAX: 303-446-1011

Connecticut

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

Delaware

409 Silverside Road
Wilmington, DE 19809
Phone: 302-792-6679
FAX: 302-792-6648

District of Columbia

500 North Capitol St. N.W.
Suite 1301
Washington, D.C. 20221
Phone: 202-874-7203
FAX: 202-874-8753

來函請寄：

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TAS:DC:LTA-NCA-1301
Washington, D.C. 20224

Florida (Ft. Lauderdale)

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

Florida (Jacksonville)

841 Prudential Drive, Suite 100
Jacksonville, FL 32207
Phone: 904-665-1000
FAX: 904-665-1817

Georgia

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

Hawaii

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

Idaho

550 W. Fort St., Box 041
Boise, ID 83724
Phone: 208-387-2827
FAX: 208-387-2824

Illinois (Chicago)

230 S. Dearborn St.
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 St.
Room 581 - Stop TA770
Indianapolis, IN 46204
Phone: 317-685-7840
FAX: 317-685-7790

Iowa

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

Kansas

271 West 3rd St. 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
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 940
Baltimore, MD 21201
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 Bldg.
477 Michigan Ave.
Room 1745 - Stop 7
Detroit, MI 48226
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

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

Montana

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

Nebraska

1313 Farnam St.
Stop 1005 OMA, Room 208
Omaha, NE 68102
Phone: 402-221-4181
FAX: 402-221-3051

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 Bldg.
80 Daniel Street, Room 403
Portsmouth, NH 03801
Phone: 603-433-0571
FAX: 603-430-7809

New Jersey

955 South Springfield Avenue, 1st
Floor
Springfield, NJ 07081
Phone: 973-921-4043
FAX: 973-921-4355

New Mexico

5338 Montgomery Blvd., 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 Blvd.
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 Ave, North
Stop 1005 FAR, Room 244
Fargo, ND 58102-4727
Phone: 701-239-5141
FAX: 701-239-5323

Ohio (Cincinnati)

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

Ohio (Cleveland)

1240 E. 9th St., 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 Ave., 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 366

Pittsburgh, PA 15222

Phone: 412-395-5987

FAX: 412-395-4769

Rhode Island

380 Westminster Street

Providence, RI 02903

Phone: 401-525-4200

FAX: 401-525-4247

South Carolina

1835 Assembly Street, Room 466,

MDP-03

Columbia, SC 29201

Phone: 803-253-3029

FAX: 803-253-3910

South Dakota

115 4th Ave, 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 St.

Stop 1005-AUS, Room 136

Austin, TX 78701

Phone: 512-499-5875

FAX: 512-499-5687

Texas (Dallas)

1114 Commerce St.
MC 1005DAL, Room 1004
Dallas, TX 75242
Phone: 214-413-6500
FAX: 214-413-6594

Texas (Houston)

1919 Smith St.
Stop 1005 HOU, Room 1650
Houston, TX 77002
Phone: 713-209-3660
FAX: 713-209-3708

Utah

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

Vermont

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

Virginia

400 N. 8th St., Room 916
Richmond, VA 23240
Phone: 804-916-3501
FAX: 804-916-3535

Washington

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

West Virginia

425 Juliana St., Room 3012

Parkersburg, WV 26101

Phone: 304-420-8695

FAX: 304-420-8660

Wisconsin

211 W. Wisconsin Ave.

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

國際 - Puerto Rico

San Particio Office Bldg

7 Tabonuco Street,

Room 200

Guaynabo, PR 00966

Phone (Spanish): 787-622-8930

(English): 787-622-8940

FAX: 787-622-8933



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1546C (Rev. 1-2007)
Catalog Number 40883T