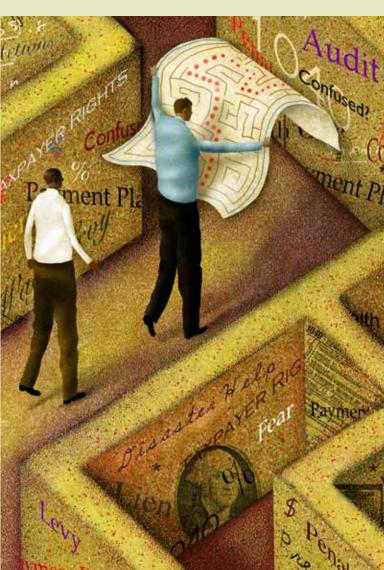
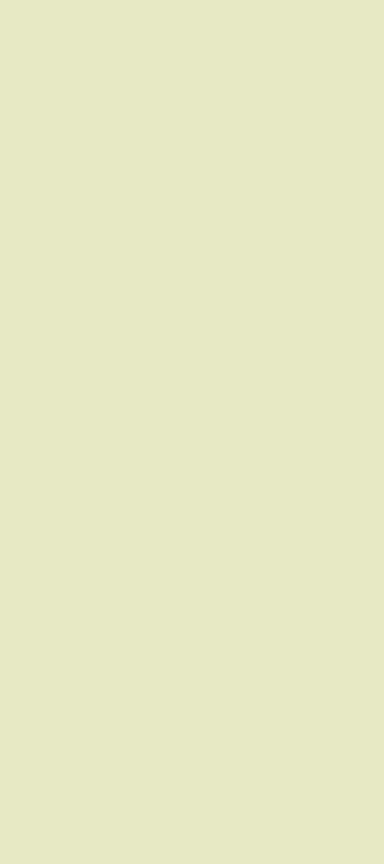
TAXPAYER ADVOCATE SERVICE IS HERE TO HELP

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights.

We offer free help to guide you through the often confusing process of resolving tax problems that you have not been able to solve on your own.

THE WORST THING YOU CAN DO IS NOTHING AT ALL!





WHEN TO COME TO US

First, try to resolve your problem with the IRS on your own. But if you cannot do so, then come to us. TAS can help you if:

- Your problem with the IRS is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS, but no one has responded, or has not responded by the date promised.

We will do everything we can to get your problem resolved and will stay with you every step of the way. We have offices in every state, the District of Columbia, and Puerto Rico. Our advocates are all experienced with the IRS, so we know how to work with the IRS to get your problem resolved. And our services are always free.

HOW TO REACH A TAXPAYER ADVOCATE

- Call the phone number listed in this brochure for the Taxpayer Advocate Service office nearest you.
- Call our toll-free line at 1-877-777-4778.
- File IRS Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order) with the Taxpayer Advocate Service. You can also ask an IRS employee (in person or over the phone) to complete the form on your behalf.

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, or any other correspondence, to one of the Taxpayer Advocate Service offices listed in this brochure.

Use street addresses for correspondence sent by courier; fax numbers are also listed. Address and phone numbers may change, but the latest information is always available on the TAS website at www.irs.gov/advocate.

WHAT CAN I EXPECT FROM MY TAXPAYER ADVOCATE?

If you qualify for our help, you will be assigned to one advocate who will be with you at every turn. Your advocate will listen to you, help you understand what needs to be done, and stay with you until your problem is resolved.

You can expect your advocate to give you:

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

WHAT INFORMATION SHOULD I PROVIDE TO MY TAXPAYER ADVOCATE?

- Your name, address, and Social Security number, or the 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.
- 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 IRS 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.

HOW ELSE DOES THE TAXPAYER ADVOCATE SERVICE HELP TAXPAYERS?

"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

Systemic Advocacy: What Do We Do?

The Office of Systemic Advocacy is the organization within the Taxpayer Advocate Service that addresses systemic problems. While Case Advocacy fulfills the TAS mission of resolving taxpayer problems, Systemic Advocacy completes the TAS mission by recommending changes that prevent the problems from happening again.

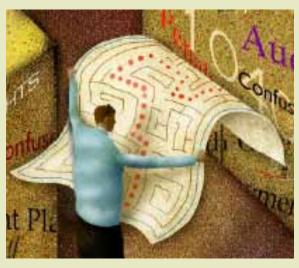
Systemic Advocacy:

- Addresses the issues that impact multiple taxpayers
- Works with individuals, businesses, and nonprofits
- Analyzes IRS systems, policies, and procedures
- Assesses taxpayer burden and taxpayer rights
- Proposes solutions or legislative changes
- Monitors the solutions

The Office of Systemic Advocacy works with the IRS to resolve issues through a variety of initiatives. For example, in collaboration with the IRS, we have addressed problems with IRS procedures relating to identity theft, penalties, and collection actions.

How Can We Help You? If you are aware of an IRS process or procedure that may be causing problems for taxpayers, let us know! The worst thing you can do is nothing at all! Individuals, businesses, tax professionals, and all interested parties can submit systemic issues to TAS via our Systemic Advocacy Management system (SAMS). Elevate the issue so we can alleviate the problem. SAMS tracks the issues submitted to us by IRS employees, practitioners, and taxpayers.

Go to www.irs.gov/advocate, click on the link "Report a Systemic Problem," and follow the instructions for submitting an issue to SAMS. You also can submit an issue by calling 1-800-829-3676 to obtain Form 14411, Systemic Advocacy Issue Submission Form, and faxing it to 202-622-3125. Systemic Advocacy will analyze the problem and determine the next steps to resolve it. Keep in mind that issues should affect many taxpayers - please don't submit an individual problem affecting only one taxpayer.



Low Income Taxpayer Clinics: Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals who need to resolve a tax problem and whose income is below a certain level. These LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues, for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. To find the clinic near you, see the LITC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. You can order a free copy by calling 1-800-829-3676.

Taxpayer Advocacy Panel: Taxpayers have an opportunity to provide direct input to the IRS 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 RIGHTS

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at **www.TaxpayerAdvocate.irs.gov** is a first step toward understanding your rights.

For more information about TAS, visit us on YouTube, Facebook, and Twitter at:

www.youtube.com/TASNTA www.facebook.com/YourVoiceAtIRS www.twitter.com/YourVoiceAtIRS

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: 202-622-0755 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

SYSTEMIC ADVOCACY DIRECTORS

Director, Immediate Interventions and Advocacy Projects

1111 Constitution Avenue NW Room 3219, TA:SA:AP/II 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

AREA OFFICES

New York/International

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

Richmond

400 North 8th Street, Room 328 Richmond, VA 23219 Phone: 804-916-3510

FAX: 804-916-3641

Atlanta

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

FAX: 404-338-8710

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

Phone: 972-308-7019 FAX: 972-308-7166

Seattle

915 2nd Avenue, Stop W-404 Seattle, WA 98174

Phone: 206-220-4356 FAX: 206-220-4930

Oakland

1301 Clay Street, Suite 1030-N Oakland, CA 94612

Phone: 510-637-2070 FAX: 510-637-3189

Kansas City

333 West Pershing Road MS #P-L 3300

Kansas City, MO 64108 Phone: 816-291-9080 FAX: 816-292-6271

Andover

310 Lowell Street, Stop 244 Andover, MA 01810

Phone: 978-474-9560 FAX: 978-247-9079

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 11-G

Covington, KY 41011 Phone: 859-669-5316 FAX: 859-669-3440

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: 816-291-9001 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

2970 Market Street Mail Stop 2-M20-300 Philadelphia, PA 19104 Phone: 267-941-2427

FAX: 267-941-1231

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, Stop 1005 LIT Little Rock, AR 72201

Phone: 501-396-5978 FAX: 501-396-5766

California (Laguna Niguel)

24000 Avila Road, Stop 3361 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)

4330 Watt Avenue, SA-5043 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 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 Phone: 302-286-1654 FAX: 302-286-1643

District of Columbia

77 K Street, N.E., Room 1500 Washington, DC 20001 Phone: 202-874-1323 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

1099 Alakea Street MS H2200, Floor 22 Honolulu, HI 96813 Phone: 808-566-2950 FAX: 808-566-2986

Idaho

550 W. Fort Street, 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

lowa

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

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 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 Building 477 Michigan Avenue Room 1745 - Stop 7 Detroit, MI 48226 Phone: 313-628-3670

FAX: 313-628-3669

Minnesota

Wells Fargo Place 30 East 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 Phone: 406-441-1022 FAX: 406-441-1045

Nebraska

1616 Capitol Avenue, Suite 182 Mail Stop 1005 Omaha, NE 68102

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

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

Phone: 701-237-8342 FAX: 701-293-1332

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

Oklahoma City, OK 73102 Phone: 405-297-4055 FAX: 405-297-4056

Oregon

100 S.W. Main Street, Stop O-405

Portland, OR 97204 Phone: 503-415-7003 FAX: 503-415-7005

Pennsylvania (Philadelphia)

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

FAX: 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, Room 1004

Dallas, TX 75242

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 Phone: 801-799-6958 FAX: 801-799-6957

Vermont

Courthouse Plaza 199 Main Street, Room 300 Burlington, VT 05401 Phone: 802-859-1052

FAX: 802-860-2006

Virginia

400 N. 8th Street Box 25, Room 328

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 3012

Parkersburg, WV 26101 Phone: 304-420-8695 FAX: 304-420-8660

Wisconsin

211 West 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

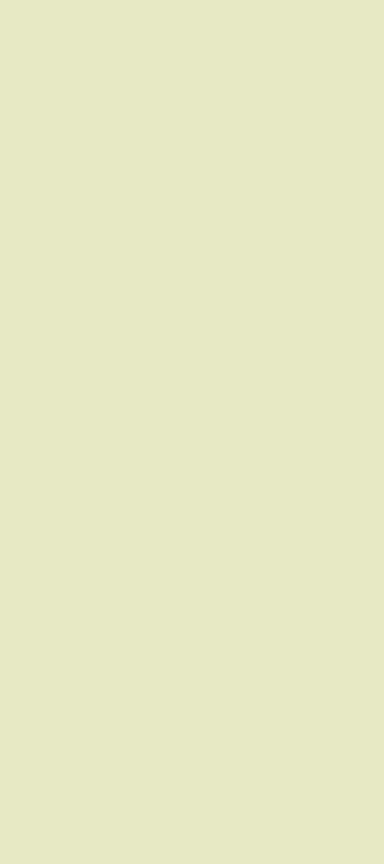
FAX: 307-633-0918

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





YOUR VOICE AT THE IRS



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