

# 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](http://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](http://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](http://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](http://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](http://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



