



# TROUBLESOME TAX ISSUES?

Can't See the  
Forest for  
the Trees?

*Contact TAS! It's Free!*



# The Taxpayer Advocate Service

The Taxpayer Advocate Service 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:

- Ensuring that taxpayer problems not resolved through normal IRS channels are promptly and impartially handled;
- 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 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, and tailored to meet your needs.

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 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
- 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 at [www.irs.gov](http://www.irs.gov). Fax or mail this form to one of the Taxpayer Advocate Service offices listed in this brochure.

Your correspondence should be sent to the Taxpayer Advocate Service, Internal Revenue Service, at the addresses 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 internet web site: [www.irs.gov/advocate](http://www.irs.gov/advocate).

### 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 conclusion.

You can expect your case advocate to give you:

- His or her name, phone number, and badge number;
- Courteous and confidential 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 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 office(s) you contacted if you know them.

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](http://www.irs.gov), or by calling 1-800-829-3676

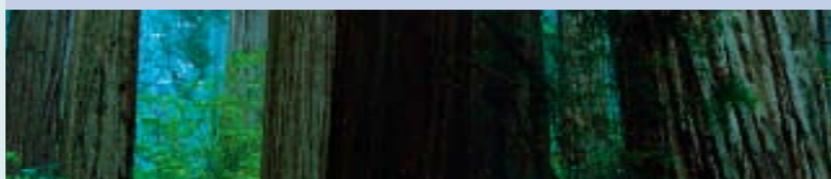
### Is the information I provide to TAS confidential?

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 144II), 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 operated by tax exempt organizations or programs at accredited law, business, and accounting schools. LITCs represent low income taxpayers before the IRS and inform individuals for whom English is a second language about their federal income tax responsibilities for free or for a nominal charge. 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:  
1-888-912-1227 or  
[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: 202-622-4300  
FAX: 202-622-6113

## Deputy National Taxpayer Advocate

1111 Constitution Avenue NW  
Room 3031, TA  
Washington, DC 20224  
Phone: 202-622-4300  
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 3039, TA:CA  
Washington, DC 20224  
Phone: 202-622-7175  
FAX: 202-622-6113

## 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 N. 8th St. Room 328  
Richmond, VA 23240  
Phone: 804-916-3510  
FAX: 804-916-3641

### Atlanta/International

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

## Systemic Advocacy Directors

### Director, Advocacy Projects

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

### Director, Immediate Interventions

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

## Campus Offices

### 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

2306 East Bannister Rd.  
Stop 1005 ROE  
Kansas City, MO 64131  
Phone: 816-926-2493  
FAX: 913-696-6390

## 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

## Local Offices by State and Location

### 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: 501-324-6269  
FAX: 501-324-5183

### 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

31 Hopkins Plaza, Room 940  
Baltimore, MD 21201  
Phone: 410-962-2082  
FAX: 410-962-9340

## New DC Office: Open May 1, 2006

500 North Capital St. N.W.  
Suite 1301  
Washington, D.C. 20221  
Phone: 202-874-0001  
FAX: 202-874-0801

*Send Mail to:*

1111 Constitution Ave. N.W.  
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: 515-284-4780  
FAX: 515-284-6645

## 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 JK31  
Jackson, MS 39269  
Phone: 601-292-4800  
FAX: 601-292-4821

## Missouri

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: 605-226-7248  
FAX: 605-226-7246

## 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: 802-860-2089  
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

310 W. Wisconsin Ave.  
Suite 1298 West Tower,  
Stop 1005 MIL  
Milwaukee, WI 53203  
Phone: 414-297-3046  
FAX: 414-297-3362

## Wyoming

5353 Yellowstone Road  
Cheyenne, WY 82009  
Phone: 307-633-0800  
FAX: 307-633-0918

## International-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](http://www.irs.gov)

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