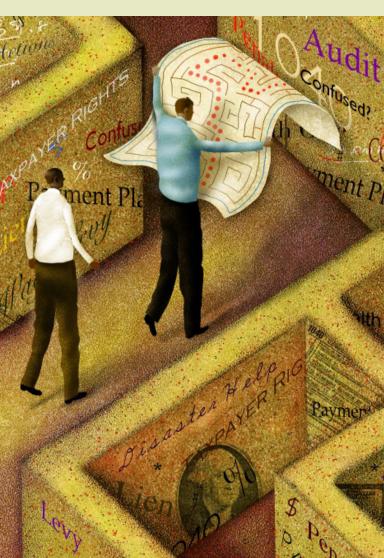
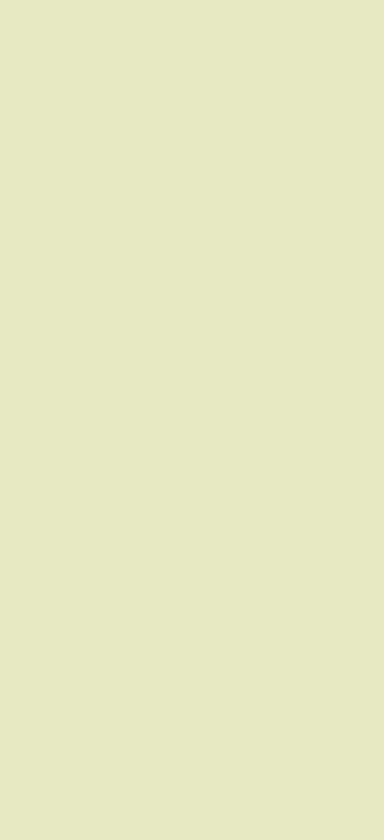
# TAXPAYER ADVOCATE SERVICE IS HERE TO HELP

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 haven't 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 can't, 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 the IRS hasn't 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.

# HOW TO REACH <u>A TAX</u>PAYER 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 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.

Address and phone numbers may change, but the latest information is always available on the TAS website at **www.irs.gov/uac/Taxpayer-Advocate-Service-6.** 

# 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* to your taxpayer advocate. 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 your information to the IRS. 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?

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.

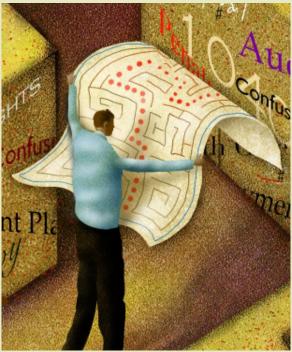
# Systemic Advocacy:

- 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 multiple taxpayers, let us know! Individuals, businesses, tax professionals, and all interested parties can submit systemic issues to TAS via our Systemic Advocacy Management System (SAMS).

Go to www.irs.gov/uac/Taxpayer-Advocate-Service-6, click on the link "Report a Systemic Problem," and follow the instructions for submitting an issue to SAMS. You can also 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: Taxpayers whose incomes are below a certain level may get help from a Low Income Taxpayer Clinic (LITC) for free or a small fee. Some clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. Clinics are independent from the IRS. For more information and to find a clinic near you, check the LITC page at www.irs.gov/uac/Low-Income-Taxpayer-Clinic or IRS Publication 4134, Low Income Taxpayer Clinic List. You can also get this publication at your local IRS office or 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: 202-622-4321 FAX: 855-813-7410

# **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

# SYSTEMIC ADVOCACY DIRECTORS

# Director, Field Systmeic Advocacy, Immediate Interventions and Advocacy Projects

1111 Constitution Avenue NW Room 3219, TA:SA:FSA/AP/II Washington, DC 20224 Phone: 202-622-4321 FAX: 855-813-7410

## Director, Systemic Advocacy Systems

1111 Constitution Avenue NW Room 3219, TA:SA:SAS Washington, DC 20224 Phone: 202-622-4321 FAX: 855-813-7410

# Director, Advocacy Implementation and Evaluation

1111 Constitution Avenue NW Room 3219, TA:SA:AI/E Washington, DC 20224 Phone: 202-622-4321 FAX: 855-813-7410

# **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: 404-338-8709

#### 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

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: 978-247-9207 FAX: 978-247-9079

# **CAMPUS OFFICES**

#### Andover

310 Lowell Street, Stop 120 Andover, MA 01810

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 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: 816-291-9000 FAX: 816-292-6003

### Memphis

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

FAX: 901-395-1905

# **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., Suite 1500 Washington, DC 20002 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

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: 208-363-8900 FAX: 208-387-2824

# Illinois (Chicago)

230 S. Dearborn Street Room 2820, Stop-1005 CHI Chicago, IL 60604

Phone: 312-292-3800 FAX: 312-292-3803

# 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 A 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

500 Woodward Stop 07, Suite 1000 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: 855-820-5132

# **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)

11A Clinton Avenue, Suite 354 Albany, NY 12207 Phone: 518-427-5413 FAX: 518-427-5494

# New York (Brooklyn)

2 Metro Tech 100 Myrtle Avenue, 7th Floor Brooklyn, NY 11201 Phone: 718-488-2080 FAX: 718-488-3100

# New York (Buffalo)

130 South Elmwood Ave, Room 265

Buffalo, NY 14202 Phone: 716-961-5300

FAX: 716-961-5397/98/99

# New York (Manhattan)

290 Broadway - 5th Floor Manhattan, NY 10007 Phone: 212-436-1011

FAX: 212-436-1900

#### North Carolina

4905 Koger Boulevard Suite 102, MS1

Greensboro, NC 27407 Phone: 336-574-6119 FAX: 336-574-6211

#### 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: 215-861-1613

# Pennsylvania (Pittsburgh)

1000 Liberty Avenue, Room 1400 Pittsburgh, PA 15222 Phone: 412-395-5987 FAX: 412-395-4769

#### **Rhode Island**

380 Westminster Street, 4<sup>th</sup> Floor 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: 803-312-7885

#### South Dakota

115 4th Avenue Southeast Stop 1005 ABE, Suite 413 Aberdeen, SD 57401 Phone: 605-377-1600 FAX: 855-829-6038

#### 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 1001 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 Room 916, Box 25 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 West Wisconsin Avenue Room 507, Stop 1005 MIL Milwaukee, WI 53203

Phone: 414-231-2390 FAX: 414-231-2383

# Wyoming

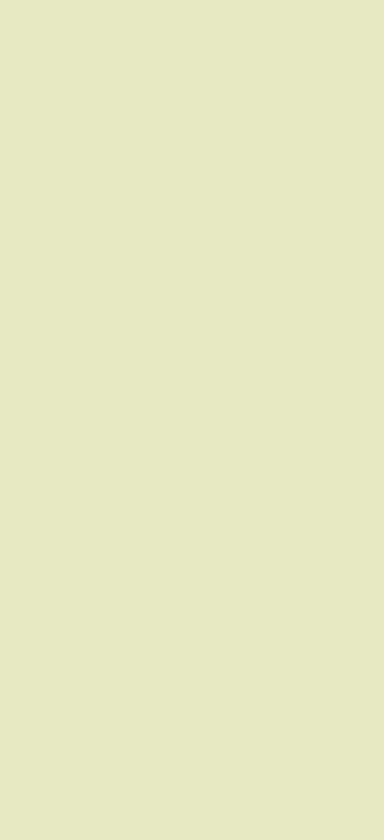
5353 Yellowstone Road Cheyenne, WY 82009

Phone: 307-633-0800 FAX: 307-633-0918

#### International-Puerto Rico

City View Plaza 48 Carr 165, Suite 2000 Guaynabo, PR 00968 Phone (English): 787-522-8601

(Spanish): 787-522-8600 FAX: 787-625-7837





YOUR VOICE AT THE IRS





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