



# The Taxpayer Advocate Service of the IRS

How to Get Help With Unresolved Tax Problems

## The Taxpayer Advocate Service

The Taxpayer Advocate Service is an IRS program that provides an independent system to assure that tax problems, which have not been resolved through normal channels, are promptly and fairly handled. The program is headed by the National Taxpayer Advocate. Each state and service center has at least one local Taxpayer Advocate, who is independent of the local IRS office and reports directly to the National Taxpayer Advocate.

The goals of the Taxpayer Advocate Service are to protect individual taxpayer rights and to reduce taxpayer burden. The Taxpayer Advocate independently represents your interests and concerns within the IRS. This is accomplished in two ways:

- Ensuring that taxpayer problems, which have not been resolved through normal channels, are promptly and fairly handled.
- Identifying issues that increase burden or create problems for taxpayers: bringing those issues to the attention of IRS management and making legislative proposals where necessary.

## Who may use the Taxpayer Advocate Program?

If you have an ongoing issue with the IRS that has not been resolved through normal processes, or you have suffered, or are about to suffer, a significant hardship as a result of the application of the tax laws, contact the Taxpayer Advocate.

Generally, the Taxpayer Advocate can help if, as a result of the application of the tax laws, you:

- Are suffering, or are about to suffer, a significant hardship;
- Are facing an immediate threat of adverse action;
- Will incur significant cost (including fees for professional representation);
- Will suffer irreparable injury or long-term adverse impact;
- Have experienced a delay of more than 30 days to resolve the issue; or
- Have not received a response or resolution by the date promised.

Additionally, you may contact the Taxpayer Advocate if all established systems or procedures have failed to operate as intended to resolve the problem or dispute.

Hardship situations and other issues that are referred to the Taxpayer Advocate are reviewed on the individual merits of each case.

The Taxpayer Advocate Service is not a substitute for established IRS procedures or the formal Appeals process. The Advocate cannot reverse legal or technical tax determinations.

## How do I reach a Taxpayer Advocate?



- Call the telephone number listed (at the end of this brochure) for the office closest to you - or the office with which you have been dealing.
- Call the Taxpayer Advocate's toll-free telephone number: 1-877-777-4778
- Call the general IRS toll-free number (1-800-829-1040) and ask for Taxpayer Advocate assistance.



- Write or FAX - Addresses and FAX numbers for Taxpayer Advocate offices are listed at the end of this brochure.
  - TTY/TTD help is available by calling: 1-800-829-4059.
- OR

- File Form 911, *Application for a Taxpayer Assistance Order*,
- Send a written request for assistance (if Form 911 is not available), or
- Request that an IRS employee complete a Form 911 on your behalf (in person or over the phone).

You may FAX a Form 911 (or written request) to your local Taxpayer Advocate.

Form 911 is available by calling the IRS forms-only number, 1-800-829-3676, or may be obtained through the IRS internet web page: [www.irs.gov](http://www.irs.gov).

An Application for a Taxpayer Assistance Order requires the Advocate to determine if significant hardship exists and to review the case to determine what action should be taken to relieve the hardship. In certain situations, enforcement action may be suspended while your case is being reviewed.

The majority of cases are resolved administratively by the Taxpayer Advocate. Even when hardship is not a factor, the Advocate is often able to help resolve the taxpayer's problem.

## What can I expect from the Taxpayer Advocate?

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with:

- A "fresh look" at your problem;
- Timely acknowledgment;
- The name and phone number of the individual assigned to your case;
- Updates on progress;
- Time frames for action;
- Speedy resolution; and
- Courteous service.

## What information should I provide to the Taxpayer Advocate?

- Your name, address, and social security number (or employer identification number),
- Your telephone number and hours you can be reached,
- Your previous attempts to solve the problem, and the office you contacted,
- The type of tax return and year(s) involved, and
- Description of the problem or hardship (if applicable).

If you want to authorize another person to discuss the matter or to receive information about your case, send us 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 or by calling the IRS forms-only number, 1-800-829-3676.

## Problem Solving Days

Local IRS offices periodically schedule sessions, often on weekends, to help taxpayers resolve tax problems. However, if you have an unresolved tax issue, which you have not been able to resolve through normal IRS procedures, you should not wait for your local office to schedule such an event. Call the IRS or your local Taxpayer Advocate as soon as you are aware of a problem. The schedule for these events is available on the internet at:

[www.irs.gov/hot/prob-solv.html](http://www.irs.gov/hot/prob-solv.html).

To contact the Taxpayer Advocate, call the number listed for your local area, the Service Center where you filed your return, or the last office with which you were dealing. You may also call the Taxpayer Advocate toll-free phone number (1-877-777-4778). Address any correspondence to: Taxpayer Advocate, Internal Revenue Service, using the P.O. box numbers, where provided. Street addresses are provided if you wish to send correspondence by courier. FAX numbers are also listed.

Please note that addresses and telephone numbers may change over time. The most current information is available on the Taxpayer Advocate page of the IRS internet webpage: [www.irs.gov](http://www.irs.gov).

### Office of the National Taxpayer Advocate

1111 Constitution Ave., NW,  
Rm 3017, C:TA  
Washington, DC 20224

### Service Centers

**Andover**  
PO Box 9055, Stop 120  
Andover, MA 01810

or  
310 Lowell Street, Stop 120  
Andover, MA 05501  
Phone (978) 474-5549  
FAX (978) 474-5640

**Atlanta**  
PO Box 48-549, Stop 29A  
Doraville, GA 30362

4800 Buford Hwy., Stop 29-A  
Chamblee, GA 30341  
Phone (678) 530-7000  
FAX (678) 530-5462

or  
**Austin**  
PO Box 934, Stop 1005AUSC  
Austin, TX 78767

or  
3651 S Interregional Hwy.,  
Stop 1005AUSC  
Austin, TX 78741  
Phone (512) 460-8300  
FAX (512) 460-8267

OR



Department of the Treasury  
Internal Revenue Service  
[www.irs.gov](http://www.irs.gov)

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**Brookhaven**  
PO Box 960, Stop 102  
Holtsville, NY 11742

or

1040 Waverly Ave., Stop 102  
Holtsville, NY 11742  
Phone (631) 654-6686  
FAX (631) 447-4879

**Cincinnati**  
PO Box 12267  
Covington, KY 41012

or

201 W. River Center Blvd.  
Stop 11

Covington, KY 41019  
Phone (606) 292-5316  
FAX (606) 292-5405

**Fresno**  
PO Box 12161, Stop 01  
Fresno, CA 93776

or

5045 East Butler Ave.  
Fresno, CA 93888  
Phone (559) 443-7590  
FAX (559) 443-7595

**Kansas City**  
PO Box 24551, Stop 1005KCSC  
Kansas City, MO 64131

or

2306 E. Bannister Rd., Stop  
1005  
Kansas City, MO 64131  
Phone (816) 926-2493  
FAX (816) 823-1932

**Memphis**  
PO Box 30309, Stop 13  
Memphis, TN 38130

or

5333 Getwell Rd, Stop 13  
Memphis, TN 38118  
Phone (901) 546-2180  
FAX (901) 546-2181

**Ogden**  
PO Box 9941, Stop 1005  
Ogden, UT 84409

or

1160 W. 1200 South St.,  
Stop 1005  
Ogden, UT 84201  
Phone (801) 620-7168  
FAX (801) 620-6319

**Philadelphia**  
PO Box 16053, DP 111  
Philadelphia, PA 19114

or

11601 Roosevelt Blvd., DP 111  
Philadelphia, PA 19255  
Phone (215) 516-2499  
FAX (215) 516-2677

## District and Local Offices

By state and location (if more than one office per state)

**Alabama**  
801 Tom Martin Dr.  
Birmingham, AL 35211  
Phone (205) 912-5631  
FAX (205) 912-5136

**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 PX  
Phoenix, AZ 85012  
Phone (602) 207-8240  
FAX (602) 207-8250

**Arkansas**  
700 West Capitol St.,  
Stop 1005 LIT  
Little Rock, AR 72201  
Phone (501) 324-6269  
FAX (501) 324-5183

**California**  
**(Laguna Niguel)**  
PO Box 30207  
Laguna Niguel, CA 92607

or

24000 Avila Rd.  
Laguna Niguel, CA 92656  
Phone (949) 360-2175  
FAX (949) 360-2463

**(Los Angeles)**  
PO Box 531791  
Los Angeles, CA 90053

or

300 N. Los Angeles St.,  
Rm 4352  
Los Angeles, CA 90012  
Phone (213) 894-6954  
FAX (213) 894-6365

**(Oakland)**  
1301 Clay St., #1540S  
Oakland, CA 94612-5210  
Phone (510) 637-2703  
FAX (510) 637-2715  
**(Sacramento)**  
PO Box 2900, Stop SA 5043  
Sacramento, CA 95812

or

4330 Watt Ave.  
North Highlands, CA 95660  
Phone (916) 974-5007  
FAX (916) 974-5902

**(San Jose)**  
PO Box 100, Stop HQ0004  
San Jose, CA 95103

or

55 S Market St., Rm. 900  
San Jose, CA 95113  
Phone (408) 817-6850  
FAX (408) 817-6851

**Colorado**  
600 17th St., Stop 1005  
Denver, CO 80202  
Phone (303) 446-1012  
FAX (303) 446-1011

**Connecticut**  
135 High St., Stop 219  
Hartford, CT 06103  
Phone (860) 756-4555  
FAX (860) 756-4559

**Delaware**  
409 Silverside Rd.,  
Wilmington, DE 19809  
Phone (302) 791-4502  
FAX (302) 791-4511

**District of Columbia**  
**(Baltimore Office)**  
PO Box 1553, Rm. 1130  
Baltimore, MD 21203

or

31 Hopkins Plaza, Rm. 1130  
Baltimore, MD 21201  
Phone (410) 962-2082  
FAX (410) 962-9340

**Florida**  
**(Ft. Lauderdale)**  
7850 SW 6th Ct., Rm 285  
Plantation, FL 33324  
Phone (954) 423-7677  
FAX (954) 423-7685

**(Jacksonville)**  
400 West Bay St.,  
Stop NFL-TA  
Jacksonville, FL 32202  
Phone (904) 665-1000  
FAX (904) 665-1802

**Georgia**  
PO Box 1065  
Stop 202-D, Rm. 1520  
Atlanta, GA 30370

or

401 W. Peachtree St., NW  
Summit Bldg., Stop 202-D,  
Rm. 1520  
Atlanta, GA 30365  
Phone (404) 338-8099  
FAX (404) 338-8096

**Hawaii**  
300 Ala Moana Blvd.  
Stop H-405, Rm 2104  
Honolulu, HI 96850  
Phone (808) 539-2870  
FAX (808) 539-2859

**Idaho**  
550 W. Fort St., Box 041  
Boise, ID 83724  
Phone (208) 334-1324  
FAX (208) 334-1977

**Illinois**  
**(Chicago)**  
230 S Dearborn St.  
Rm. 1718, Stop 1005-CHI

Chicago, IL 60604  
Phone (312) 886-9183  
Denver, CO 80202  
FAX (312) 886-1564

**(Springfield)**

320 W Washington St.,  
Stop 1005SPD  
Springfield, IL 62701  
Phone (217) 527-6382  
FAX (217) 527-6373

**Indiana**  
PO Box 44687, Stop 11  
Indianapolis, IN 46244

or

575 N Pennsylvania St., Stop 11  
Indianapolis, IN 46204  
Phone (317) 226-6332  
FAX (317) 226-6222

**Iowa**  
210 Walnut St., Stop 1005 DSM  
Des Moines, IA 50309  
Phone (515) 284-4780  
FAX (515) 284-6645

**Kansas**  
271 W. 3rd St, North,  
Stop 1005-WIC  
Wichita, KS 67202  
Phone (316) 352-7506  
FAX (316) 352-7212

**Kentucky**  
600 Dr MLK Jr Pl.  
Federal Bldg, Rm. 622  
Louisville, KY 40202  
Phone (502) 582-6030  
FAX (502) 582-6463

**Louisiana**  
600 South Maestri Pl., Stop 12  
New Orleans, LA 70130  
Phone (504) 558-3001  
FAX (504) 558-3348

**Maine**  
68 Sewall St., Rm. 311  
Augusta, ME 04330  
Phone (207) 622-8528  
FAX (207) 622-8458

**Maryland**  
PO Box 1553, Rm. 1130  
Baltimore, MD 21203

or

31 Hopkins Plaza, Rm. 1130  
Baltimore, MD 21201  
Phone (410) 962-2082  
FAX (410) 962-9340

**Massachusetts**  
JFK PO Box 9112  
Boston, MA 02203

or

25 New Sudbury St.,  
Boston, MA 02203  
Phone (617) 565-1857  
FAX (617) 565-4959

**Michigan**  
PO Box 330500, Stop 7  
Detroit, MI 48232

or

McNamara Federal Bldg.  
477 Michigan Ave., Rm 2492  
Detroit, MI 48226  
Phone (313) 628-3670  
FAX (313) 628-3669

**Minnesota**  
316 N. Robert St., Stop 1005  
STP  
St. Paul, MN 55101  
Phone (651) 312-7999  
FAX (651) 312-7872

**Mississippi**  
100 W. Capitol St., Stop JK31  
Jackson, MS 39269  
Phone (601) 292-4800  
FAX (601) 292-4821

**Missouri**  
PO Box 66776, Stop 1005-STL  
St. Louis, MO 63166

or

Robert A. Young Bldg.  
1222 Spruce St., Stop 1005-  
STL  
St. Louis, MO 63103  
Phone (314) 612-4610  
FAX (314) 612-4628

**Montana**  
Federal Bldg., 301 S. Park  
Helena, MT 59626  
Phone (406) 441-1022  
FAX (406) 441-1045

**Nebraska**  
106 S. 15th St., Stop 1005-  
OMA  
Omaha, NE 68102  
Phone (402) 221-4181  
FAX (402) 221-3051

**Nevada**  
4750 W. Oakey Blvd., Rm. 303  
Las Vegas, NV 89102  
Phone (702) 455-1241  
FAX (702) 455-1216

**New Hampshire**  
PO Box 6667  
Portsmouth, NH 03802

or

Federal Office Bldg.  
80 Daniel St.  
Portsmouth, NH 03801  
Phone (603) 433-0571  
FAX (603) 430-7809

**New Jersey**  
955 S. Springfield Ave.  
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 Bldg.,  
Rm 617  
Clinton Ave. & N. Pearl St.,  
Albany, NY 12207  
Phone (518) 427-5413  
FAX (518) 427-5494

**(Brooklyn)**

GPO Box R  
Brooklyn, NY 11202

or

10 Metro Tech Center,  
625 Fulton St  
Brooklyn, NY 11201  
Phone (718) 488-2080  
FAX (718) 488-3100

**(Buffalo)**

PO Box 500, Niagara Sq. Sta-  
tion  
Buffalo, NY 14201

or

Thaddeus J. Dulski FOB,  
111 W. Huron St.,  
Buffalo, NY 14202  
Phone (716) 961-5512  
FAX (716) 961-5571

**(Manhattan)**

PO Box 408  
Church Street Station  
New York, NY 10008

or

290 Broadway, 7th Fl.  
New York, NY 10007  
Phone (212) 436-1011  
FAX (212) 436-1900

**North Carolina**  
320 Federal Pl, Rm. 125  
Greensboro, NC 27401  
Phone (336) 378-2180  
FAX (336) 378-2495

**North Dakota**  
657 2nd Ave., N. Stop 1005-  
FAR

Fargo, ND 58102  
Phone (701) 239-5141  
FAX (701) 239-5323

**Ohio**

**(Cincinnati)**

P.O. Box 2057  
Cincinnati, OH 45201

or

550 Main St., Rm. 7010  
Cincinnati, OH 45202  
Phone (513) 263-3260  
FAX (513) 263-3257

**(Cleveland)**

PO Box 99709  
Cleveland, OH 44199

or

1240 E. Ninth St.  
Cleveland, OH 44199  
Phone (216) 522-7134  
FAX (216) 522-2947

**Oklahoma**

55 N. Robinson,  
Stop 1005OKC  
Oklahoma City, OK 73102  
Phone (405) 297-4055  
FAX (405) 297-4056

**Oregon**

1220 SW 3rd, Stop O-405  
Portland, OR 97204  
Phone (503) 326-2333  
FAX (503) 326-5453

**Pennsylvania**

**(Philadelphia)**  
PO Box 12010  
Philadelphia, PA 19105

or

600 Arch St., Rm. 7214  
Philadelphia, PA 19106  
Phone (215) 861-1304  
FAX (215) 861-1613

**(Pittsburgh)**

PO Box 705  
Pittsburgh, PA 15230

or

1000 Liberty Ave, Rm 1102  
Pittsburgh, PA 15222  
Phone (412) 395-5987  
FAX (412) 395-4769

**Rhode Island**

380 Westminster St.  
Providence, RI 02903  
Phone (401) 525-4200  
FAX (401) 525-4111

**South Carolina**

1835 Assembly St., Rm 466  
Columbia, SC 29201  
Phone (803) 253-3029  
FAX (803) 253-3910

**South Dakota**

115 4th Ave. SE, Stop  
1005-ABE  
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  
Austin, TX 78701  
Phone (512) 499-5875  
FAX (512) 499-5687

**(Dallas)**

1100 Commerce St.,  
MC1005DAL  
Dallas, TX 75242

Phone (214) 767-1289  
FAX (214) 767-0040

**(Houston)**

1919 Smith St., Stop 1005-HOU  
Houston, TX 77002  
Phone (713) 209-3660  
FAX (713) 209-3708

**Utah**

50 South 200 East, MS1005  
Salt Lake City, UT 84111  
Phone (801) 799-6958  
FAX (801) 779-6957

**Vermont**

Courthouse Plaza, 199 Main St.  
Burlington, VT 05401  
Phone (802) 860-2008  
FAX (802) 860-2006

**Virginia**

PO Box 10113, Rm. 316  
Richmond, VA 23240

or

400 North 8th St.,  
Richmond, VA 23240  
Phone (804) 771-2643  
FAX (804) 771-2008

**Washington**

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

**West Virginia**

PO Box 1040, Rm. 1000  
Parkersburg, WV 26102

or

425 Juliana St.,  
Parkersburg, WV 26101  
Phone (304) 420-6616  
FAX (304) 420-6682

**Wisconsin**

310 W. Wisconsin Ave.  
Stop 1005-MIL  
Milwaukee, WI 53203  
Phone (414) 297-3046  
FAX (414) 297-3362

**Wyoming**

5353 Yellowstone Rd.,  
Rm. 206A  
Cheyenne, WY 82009  
Phone (307) 633-0800  
FAX (307) 633-0918

**Taxpayers Living Abroad or  
in US Territories**

**(A/C International)**

PO Box 4817,  
L'Enfant Plaza Station  
Washington, DC 20224

or

950 L'Enfant Plaza, SW  
Washington, DC 20224  
Phone (202) 874-1930  
FAX (202) 874-1705