



Help Other People With Their Tax Returns

What exactly is Tax Counseling for the Elderly?

The Revenue Act of 1978 authorized a special program of tax counseling aimed at taxpayers 60 years or older. This Act also authorizes the IRS to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers who will provide free tax information and return preparation to the elderly. Special emphasis has been placed on reaching elderly people who are shut-in, blind, disabled, and/or members of minority groups. The volunteers will be trained and tested by the IRS, and will receive preferential access to the free phone system. In addition, volunteers in the Tax Counseling for the Elderly Program will be reimbursed for out-of-pocket expenses incurred in training or while providing counseling and assistance.

How is the program structured?

The program is administered under the direction of private or public non-profit agencies and organizations through a cooperative agreement with the IRS. Under the agreement, the sponsor assumes responsibility for the administration of the program, with the IRS providing the bulk of the training and technical support.

Who may sponsor the program?

Only private or public non-profit agencies and organizations are authorized to participate in the Tax Counseling for the Elderly Program. They must have experience in coordinating extensive volunteer programs and have experience in delivering services to the elderly.

What is the role of the sponsoring organization?

The administrative responsibilities of the sponsor include:

- recruitment and management of a volunteer network to provide tax counseling assistance to elderly individuals;
- selection, establishment and management of volunteer tax assistance sites;
- establishment of effective liaison with IRS offices at the national, regional and district levels in order to coordinate training, publicity and technical support provided by these offices;
- establishment of quality control measures; and
- financial and management reporting.

What is the IRS role in the program?

The IRS has the primary responsibility of providing technical support and training for volunteers to ensure that complete and accurate tax information is provided. IRS responsibilities include:

- development and issuance of program requirements and guidelines;
- preparation and issuance of national training, technical, publicity and administrative materials, forms and publications required for the program;

- preferential telephone access to IRS Taxpayer Service Representative;
- establishment of quality control measures and reporting requirements; and
- coordination of national conferences, training programs or other meetings as necessary.

How long does the program run?

Actual assistance to taxpayers under the program is concentrated within the January 1 to April 15 filing period. The planning and administration of the program can be expected to require nearly the entire fiscal year. Cooperative agreements are awarded for one year only and expire September 30 of each year.

How is the Cooperative Agreement awarded?

Private or public non-profit agencies and organizations that wish to sponsor the program must apply for consideration to the IRS through the submission of the Publication 1101, Tax Counseling for the Elderly Program Application Package. Selection will be made based upon the information provided in the Publication 1101 illustrating the applicant's ability to meet the requirements of the Tax Counseling for the Elderly Program. Other considerations in the selection process include the availability of funds, which are appropriated by Congress, and taxpayer needs as determined by the IRS.

When should applications be filed?

Generally, applications will be solicited during June and July of each year, though the IRS may at any time solicit or request eligible organizations to submit applications for participation in the program. The deadline for the submission of applications is provided in the Publication 1101 as well as in the Federal Register.

How does one apply or receive additional information?

Agencies and organizations interested in sponsoring a Tax Counseling for the Elderly program can obtain additional information or request the Publication 1101 by writing or calling the IRS. The address and telephone number are given below:

Tax Counseling for the Elderly Program
T:C:O:V, Room C7-178 (NCFB)
Internal Revenue Service
1111 Constitution Ave., N. W.
Washington, DC 20224

To get the most up to date tax products and information visit us on the *World Wide Web* at:
<http://www.irs.ustreas.gov>

Addresses and Telephone Numbers for IRS Taxpayer Education Coordinators

Unless otherwise noted telephone numbers are not toll free and will involve long distance charges to callers outside of the local calling area. Contacts by mail should be made to the attention of the "Taxpayer Education Coordinator."

ALABAMA

600 S. Maestri Place
Stop 21
New Orleans, LA 70130
(504) 558-3007
Toll-Free 1(800) 829-1040

ALASKA

915 Second Avenue
MS-480
Seattle, WA 98174
(206) 220-5776
Toll-Free 1(800) 829-1040

ARIZONA

210 E. Earll Drive
Stop 4040 PX
Phoenix, AZ 85012-2623
(602) 207-8333
Toll-Free 1(800) 829-1040

ARKANSAS

55 North Robinson Street
Stop 1040 OKC
Oklahoma City, OK 73102
(405) 297-4125
Toll-Free 1(800) 829-1040

CALIFORNIA

Los Angeles
300 N. Los Angeles Street
Room 5119
Los Angeles, CA 90012
(213) 894-4574
Toll-Free 1(800) 829-1040
San Francisco
1301 Clay Street
Suite 1520S
Oakland, CA 94612-5210
(510) 637-2473
Toll-Free 1(800) 829-1040

Laguna Niguel
24000 Avila Road
Room 3361
Laguna Niguel, CA 92677
(714) 360-2094
Toll-Free 1(800) 829-1040

Sacramento
1301 Clay Street
Suite 1520S
Oakland, CA 94612-5210
(510) 637-2473
Toll-Free 1(800) 829-1040

San Jose
55 South Market Street
Stop HQ-6300
San Jose, CA 95113
(408) 494-8123
Toll-Free 1(800) 829-1040

COLORADO

600 17th Street
Stop #6400 DEN
Denver, CO 80202-2490
(303) 446-1659
Toll-Free 1(800) 829-1040

CONNECTICUT

135 High Street, Stop 116
Hartford, CT 06103-1185
(860) 240-4154
Toll-Free 1(800) 829-1040

DELAWARE

31 Hopkins Plaza, Room 615A
Baltimore, MD 21201
(410) 962-2222/2402
Toll-Free 1(800) 829-1040

DISTRICT OF COLUMBIA

31 Hopkins Plaza, Room 615A
Baltimore, MD 21201
(410) 962-2222/2402
Toll-Free 1(800) 829-1040

FLORIDA

Jacksonville
400 West Bay Street
Stop 6450
Jacksonville, FL 32202-0045
(904) 232-2514
Toll-Free 1(800) 829-1040

Ft. Lauderdale
Building A, Room 270
Stop 6030
One N. University Drive
Fort Lauderdale, FL 33324-2019
(954) 423-7636
Toll-Free 1(800) 829-1040

GEORGIA

Peachtree Summit Bldg. NW
401 W. Peachtree St., N.W.
Room 531, Stop 902D
Atlanta, GA 30365
(404) 331-3408
Toll-Free 1(800) 829-1040

HAWAII

915 Second Avenue
MS-480
Seattle, WA 98174
(206) 220-5776
Toll-Free 1(800) 829-1040

IDAHO

600 17th Street
Stop #6400 DEN
Denver, CO 80202-2490
(303) 446-1659
Toll-Free 1(800) 829-1040

ILLINOIS

230 South Dearborn Street
Room 1710, 6602 CHI
Chicago, IL 60604-1132
(312) 886-1572
Toll-Free 1(800) 829-1040

INDIANA

P.O. Box 44211
Room 517, Stop 66
Indianapolis, IN 46244
(317) 226-6543
Toll-Free 1(800) 829-1040

IOWA

310 W. Wisconsin Avenue
Stop 6712 MIL
Milwaukee, WI 53203-2221
(414) 297-3302
Toll-Free 1(800) 829-1040

KANSAS

1222 Spruce Street
Stop 1022 STL
St. Louis, MO 63103
(314) 539-3660
Toll-Free 1(800) 829-1040

KENTUCKY

801 Broadway
MDP 46, Room 481
Nashville, TN 37203-3836
(615) 736-2280
Toll-Free 1(800) 829-1040

LOUISIANA

600 S. Maestri Pl., Stop 21
New Orleans, LA 70130
(504) 558-3007
Toll-Free 1(800) 829-1040

MAINE

JFK Federal Building
15 New Sudbury St., Rm. 760
Boston, MA 02203
(617) 565-4325
Toll-Free 1(800) 829-1040

MARYLAND

31 Hopkins Plaza, Room 615A
Baltimore, MD 21201
(410) 962-2222/2402
Toll-Free 1(800) 829-1040

MASSACHUSETTS

JFK Federal Building
15 New Sudbury St., Rm. 760
Boston, MA 02203
(617) 565-4325
Toll-Free 1(800) 829-1040

MICHIGAN

P.O. Box 330500, Stop 45
Detroit, MI 48232-6500
(313) 226-3674
Toll-Free 1(800) 829-1040

MINNESOTA

316 North Robert Street
Stop 6610 STP
St. Paul, MN 55101-1474
(612) 290-3320
Toll-Free 1(800) 829-1040

MISSISSIPPI

600 S. Maestri Place
Stop 21
New Orleans, LA 70130
(504) 558-3007
Toll-Free 1(800) 829-1040

MISSOURI

1222 Spruce Street
Stop 1022 STL
St. Louis, MO 63103
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Toll-Free 1(800) 829-1040

MONTANA

600 17th Street
Stop #6400 DEN
Denver, CO 80202-2490
(303) 446-1659
Toll-Free 1(800) 829-1040

NEBRASKA

310 W. Wisconsin Avenue
Stop 6712 MIL
Milwaukee, WI 53203-2221
(414) 297-3302
Toll-Free 1(800) 829-1040

NEVADA

210 E. Earll Drive
Stop 4040 PX
Phoenix, AZ 85012-2623
(602) 207-8333
Toll-Free 1(800) 829-1040

NEW HAMPSHIRE

JFK Federal Building
15 New Sudbury St., Rm. 760
Boston, MA 02203
(617) 565-4325
Toll-Free 1(800) 829-1040

NEW JERSEY

P.O. Box 668
Newark, NJ 07101-9788
Toll-Free 1(800) 829-1040

NEW MEXICO

210 E. Earll Drive
Stop 4040 PX
Phoenix, AZ 85012-2623
(602) 207-8333
Toll-Free 1(800) 829-1040

NEW YORK

Manhattan
P.O. Box 3036
Church Street Station
New York, NY 10008-3036
(212) 436-1021
Toll-Free 1(800) 829-1040

Brooklyn

10 Metrotech Ctr.,
625 Fulton St.
Brooklyn, NY 11201
(718) 488-3655
Toll-Free 1(800) 829-1040

Albany

P.O. Box 606
Buffalo, NY 14225-0606
(716) 686-4777
Toll-Free 1(800) 829-1040

Buffalo

P.O. Box 606
Buffalo, NY 14225-0606
(716) 686-4777
Toll-Free 1(800) 829-1040

NORTH CAROLINA

320 Federal Place
Room 120
Greensboro, NC 27401
(910) 378-2193
Toll-Free 1(800) 829-1040

NORTH DAKOTA

316 North Robert Street
Stop 6610 STP
St. Paul, MN 55101-1474
(612) 290-3320
Toll-Free 1(800) 829-1040

OHIO

P.O. Box 3459
Cincinnati, OH 45201
(513) 684-5826
Toll-Free 1(800) 829-1040

OKLAHOMA

55 North Robinson Street
Stop 1040 OKC
Oklahoma City, OK 73102
(405) 297-4125
Toll-Free 1(800) 829-1040

OREGON

915 Second Avenue
MS-480
Seattle, WA 98174
(206) 220-5776
Toll-Free 1(800) 829-1040

PENNSYLVANIA

600 Arch Street
Room 4452
Philadelphia, PA 19106
(215) 597-6710
Toll-Free 1(800) 829-1040

RHODE ISLAND

135 High St., Stop 116
Hartford, CT 06103-1185
(860) 240-4154
Toll-Free 1(800) 829-1040

SOUTH CAROLINA

320 Federal Place
Room 120
Greensboro, NC 27401
(910) 378-2193
Toll-Free 1(800) 829-1040

SOUTH DAKOTA

316 North Robert Street
Stop 6610 STP
St. Paul, MN 55101-1474
(612) 290-3320
Toll-Free 1(800) 829-1040

TENNESSEE

801 Broadway, MDP 46
Room 481
Nashville, TN 37203-3836
(615) 736-2280
Toll-Free 1(800) 829-1040

TEXAS

Austin
300 East 8th St.
M/C 6610 AUS
Austin, TX 78701
(512) 499-5439
Toll-Free 1(800) 829-1040

Dallas
1100 Commerce St.
M/C 6610 DAL
Dallas, TX 75242
(214) 767-1428
Toll-Free 1(800) 829-1040

Houston
8701 S. Gessner
Stop 6610 HAL
Houston, TX 77074
(281) 721-7070
Toll-Free 1(800) 829-1040

Utah
600 17th Street
Stop #6400 DEN
Denver, CO 80202-2490
(303) 446-1659
Toll-Free 1(800) 829-1040

Vermont
JFK Federal Building
15 New Sudbury St., Rm. 760
Boston, MA 02203
(617) 565-4325
Toll-Free 1(800) 829-1040

VIRGINIA

P.O. Box 10049
Room 10-502
Richmond, VA 23240
(804) 771-2289
Toll-Free 1(800) 829-1040

WASHINGTON

915 Second Avenue
MS-480
Seattle, WA 98174
(206) 220-5776
Toll-Free 1(800) 829-1040

WEST VIRGINIA

P.O. Box 10049
Room 10-502
Richmond, VA 23240
(804) 771-2289
Toll-Free 1(800) 829-1040

WISCONSIN

3 1 0 W. Wisconsin Avenue
Stop 6712 MIL
Milwaukee, WI 53203-2221
(414) 297-3302
Toll-Free 1(800) 829-1040

WYOMING

600 17th Street Stop
#6400 DEN
Denver, CO 80202-2490
(303) 446-1659
Toll-Free 1(800) 829-1040

Outside 50 States & Foreign Countries:

GUAM

Taxpayer Service Division
PDN Building, Room 902
Agana, Guam 96910
(671) 472-7471

PUERTO RICO

Mercantile Plaza Bldg.
Room GF-05
Ponce de Leon Ave.
Stop 27 1/2
Hato Rey, P.R. 00917
(809) 759-4560
Toll-Free 1(800) 829-1040

Other Foreign Countries:

OFFICE OF ASSISTANT COMMISSIONER (INTERNATIONAL)
950 L'Enfant Plaza
S.W. Promenade Level
Washington, DC 20024
(202) 874-1332

Phone Number for People With Impaired Hearing Who Have TDD Equipment

All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico:
1-800-829-4059

Hours of TDD Operation

8:00 A.M. to 6:30 P.M. EST
(Jan. 1-April 1)
9:00 A.M. to 7:30 P.M. EDT
(April 2-April 15)
9:00 A.M. to 5:30 P.M. EDT
(April 18-Oct. 28)
8:00 A.M. to 4:30 P.M. EST
(Oct. 29-Dec. 31)