

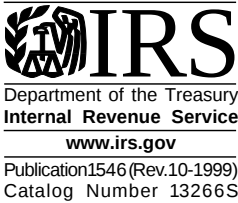
Brookhaven	District and Local Offices	Colorado	Chicago, IL 60604	McNamara Federal Bldg.	New York	1240 E. Ninth St.	Phone (214) 767-1289
PO Box 960, Stop 102	By state and location (if more than one office per state)	600 17th St., Stop 1005	Phone (312) 886-9183	477 Michigan Ave., Rm 2492	<i>(Albany)</i>	Cleveland, OH 44199	FAX (214) 767-0040
Holtsville, NY 11742		Denver, CO 80202	FAX (312) 886-1564	Detroit, MI 48226		Phone (216) 522-7134	<i>(Houston)</i>
or	Alabama	Phone (303) 446-1012	<i>(Springfield)</i>	Phone (313) 628-3670	Leo O'Brien Federal Bldg.,	FAX (216) 522-2947	1919 Smith St., Stop 1005-HOU
1040 Waverly Ave., Stop 102	801 Tom Martin Dr.	FAX (303) 446-1011		FAX (313) 628-3669	Rm 617		Houston, TX 77002
Holtsville, NY 11742	Birmingham, AL 35211	Connecticut	320 W Washington St.,	Minnesota	Clinton Ave. & N. Pearl St.,	Oklahoma	Phone (713) 209-3660
Phone (631) 654-6686	Phone (205) 912-5631	135 High St., Stop 219	Stop 1005SPD	316 N. Robert St., Stop 1005	Albany, NY 12207	55 N. Robinson,	FAX (713) 209-3708
FAX (631) 447-4879	FAX (205) 912-5136	Hartford, CT 06103	Springfield, IL 62701	STP	Phone (518) 427-5413	Stop 1005OKC	
Cincinnati	Alaska	Phone (860) 756-4555	Phone (217) 527-6382	St. Paul, MN 55101	FAX (518) 427-5494	Oklahoma City, OK 73102	Phone (405) 297-4055
PO Box 12267		FAX (860) 756-4559	FAX (217) 527-6373	Phone (651) 312-7999	<i>(Brooklyn)</i>	Phone (405) 297-4056	
Covington, KY 41012	949 E 36th Ave., Stop A-405	Delaware	Indiana	FAX (651) 312-7872	GPO Box R	Oregon	1220 SW 3rd, Stop O-405
or	Anchororage, AK 99508	409 Silverside Rd.,	PO Box 44687, Stop 11	Mississippi	Brooklyn, NY 11202	Portland, OR 97204	Phone (503) 326-2333
201 W. River Center Blvd.	Phone (907) 271-6877	Wilmington, DE 19809	Indianapolis, IN 46244	100 W. Capitol St., Stop JK31	or	Phone (503) 326-2333	FAX (503) 326-5453
Stop 11	FAX (907) 271-6157	Phone (302) 791-4502	or	Jackson, MS 39269	10 Metro Tech Center,	Pennsylvania	
Covington, KY 41019	Arizona	FAX (302) 791-4511	575 N Pennsylvania St., Stop 11	Phone (601) 292-4800	625 Fulton St	<i>(Philadelphia)</i>	Vermont
Phone (606) 292-5316	210 E. Earll Dr., Stop 1005 PX	District of Columbia	Indianapolis, IN 46204	FAX (601) 292-4821	Brooklyn, NY 11201	PO Box 12010	Courthouse Plaza, 199 Main St.
FAX (606) 292-5405	Phoenix, AZ 85012	<i>(Baltimore Office)</i>	Phone (317) 226-6332	Missouri	Phone (718) 488-2080	Philadelphia, PA 19105	Burlington, VT 05401
Fresno	Phone (602) 207-8240	PO Box 1553, Rm. 1130	FAX (317) 226-6222	PO Box 66776, Stop 1005-STL	FAX (718) 488-3100		Phone (802) 860-2008
PO Box 12161, Stop 01	FAX (602) 207-8250	Baltimore, MD 21203	Iowa	St. Louis, MO 63166	<i>(Buffalo)</i>	or	FAX (802) 860-2006
Fresno, CA 93776	Arkansas	or	210 Walnut St., Stop 1005 DSM	or	PO Box 500, Niagara Sq. Sta-	600 Arch St., Rm. 7214	Virginia
or	700 West Capitol St.,	31 Hopkins Plaza, Rm. 1130	Des Moines, IA 50309	Robert A. Young Bldg.	tion	Philadelphia, PA 19106	PO Box 10113, Rm. 316
5045 East Butler Ave.	Stop 1005 LIT	Baltimore, MD 21201	Phone (515) 284-4780	1222 Spruce St., Stop 1005-	or	Phone (215) 861-1304	Richmond, VA 23240
Fresno, CA 93888	Little Rock, AR 72201	Phone (410) 962-2082	FAX (515) 284-6645	STL	Thaddeus J. Dulski FOB,	FAX (215) 861-1613	or
Phone (559) 443-7590	Phone (501) 324-6269	FAX (410) 962-9340	Kansas	St. Louis, MO 63103	111 W. Huron St.,	<i>(Pittsburgh)</i>	400 North 8th St.,
FAX (559) 443-7595	FAX (501) 324-5183	Florida	271 W. 3rd St, North,	Phone (314) 612-4610	Buffalo, NY 14202	PO Box 705	Richmond, VA 23240
Kansas City	California	<i>(Ft. Lauderdale)</i>	Stop 1005-WIC	FAX (314) 612-4628	Phone (716) 961-5512	Pittsburgh, PA 15230	Phone (804) 771-2643
PO Box 24551, Stop 1005KCSC	<i>(Laguna Niguel)</i>	7850 SW 6th Ct., Rm 285	Wichita, KS 67202	Montana	FAX (716) 961-5571		FAX (804) 771-2008
Kansas City, MO 64131	PO Box 30207	Plantation, FL 33324	Phone (316) 352-7506	Federal Bldg., 301 S. Park	<i>(Manhattan)</i>	or	Washington
or	Laguna Niguel, CA 92607	Phone (954) 423-7677	FAX (316) 352-7212	Helena, MT 59626	PO Box 408	1000 Liberty Ave, Rm 1102	915 2nd Ave., Stop W-405
2306 E. Bannister Rd., Stop 1005	or	FAX (954) 423-7685	Kentucky	Phone (406) 441-1022	Church Street Station	Pittsburgh, PA 15222	Seattle, WA 98174
Kansas City, MO 64131	24000 Avila Rd.	<i>(Jacksonville)</i>	600 Dr MLK Jr Pl.	FAX (406) 441-1045	New York, NY 10008	Phone (412) 395-5987	Phone (206) 220-6037
Phone (816) 926-2493	Laguna Niguel, CA 92656	400 West Bay St.,	Federal Bldg, Rm. 622	Nebraska	or	FAX (412) 395-4769	FAX (206) 220-6047
FAX (816) 823-1932	Phone (949) 360-2175	Stop NFL:TA	Louisville, KY 40202	106 S. 15th St., Stop 1005-	290 Broadway, 7th Fl.	Rhode Island	West Virginia
Memphis	FAX (949) 360-2463	Jacksonville, FL 32202	Phone (502) 582-6030	OMA	New York, NY 10007	380 Westminster St.	PO Box 1040, Rm. 1000
PO Box 30309, Stop 13	<i>(Los Angeles)</i>	Phone (904) 665-1000	FAX (502) 582-6463	Omaha, NE 68102	Phone (212) 436-1011	Providence, RI 02903	Parkersburg, WV 26102
Memphis, TN 38130	PO Box 531791	FAX (904) 665-1802	Louisiana	Phone (402) 221-4181	FAX (212) 436-1900	Phone (401) 525-4200	or
or	Los Angeles, CA 90053	Georgia	600 South Maestri Pl., Stop 12	FAX (402) 221-3051	North Carolina	FAX (401) 525-4111	425 Juliana St.,
5333 Getwell Rd, Stop 13	or	PO Box 1065	New Orleans, LA 70130	Nevada	320 Federal Pl, Rm. 125	South Carolina	Parkersburg, WV 26101
Memphis, TN 38118	300 N. Los Angeles St.,	Stop 202-D, Rm. 1520	Phone (504) 558-3001	4750 W. Oakey Blvd., Rm. 303	Greensboro, NC 27401	1835 Assembly St., Rm 466	Phone (304) 420-6616
Phone (901) 546-2180	Rm 4352	Atlanta, GA 30370	FAX (504) 558-3348	Las Vegas, NV 89102	Columbia, SC 29201	FAX (304) 420-6682	FAX (304) 420-6682
FAX (901) 546-2181	Los Angeles, CA 90012	or	Maine	Phone (702) 455-1241	Phone (803) 253-3029	Wisconsin	
Ogden	Phone (213) 894-6954	401 W. Peachtree St., NW	68 Sewall St., Rm. 311	FAX (702) 455-1216	FAX (803) 253-3910	310 W. Wisconsin Ave.	Stop 1005-MIL
PO Box 9941, Stop 1005	FAX (213) 894-6365	Summit Bldg., Stop 202-D,	Augusta, ME 04330	New Hampshire	North Dakota	Milwaukee, WI 53203	
Ogden, UT 84409	<i>(Oakland)</i>	Rm. 1520	Phone (207) 622-8528	PO Box 6667	657 2nd Ave., N. Stop 1005-	Phone (414) 297-3046	FAX (414) 297-3362
or	(Sacramento)	Atlanta, GA 30365	FAX (207) 622-8458	Portsmouth, NH 03802	FAR	FAX (605) 226-7246	Wyoming
1160 W. 1200 South St.,	1301 Clay St., #1540S	Phone (404) 338-8099	Maryland	or	Fargo, ND 58102	Tennessee	5353 Yellowstone Rd.,
Stop 1005	Oakland, CA 94612-5210	FAX (404) 338-8096	PO Box 1553, Rm. 1130	Federal Office Bldg.	Phone (701) 239-5141	801 Broadway, Stop 22	Rm. 206A
Ogden, UT 84201	Phone (510) 637-2703	Hawaii	Baltimore, MD 21203	80 Daniel St.	FAX (701) 239-5323	Nashville, TN 37203	Cheyenne, WY 82009
Phone (801) 620-7168	FAX (510) 637-2715	300 Ala Moana Blvd.	or	Portsmouth, NH 03801	Ohio	Phone (615) 250-5000	Phone (307) 633-0800
FAX (801) 620-6319	(San Jose)	Stop H-405, Rm 2104	31 Hopkins Plaza, Rm. 1130	Phone (603) 433-0571	<i>(Cincinnati)</i>	FAX (615) 250-5001	FAX (307) 633-0918
Philadelphia	PO Box 2900, Stop SA 5043	Honolulu, HI 96850	FAX (410) 962-9340	FAX (603) 430-7809	P.O. Box 2057	Texas	
PO Box 16053, DP 111	Sacramento, CA 95812	Phone (808) 539-2870	Massachusetts	New Jersey	Cincinnati, OH 45201	<i>(Austin)</i>	Taxpayers Living Abroad or in US Territories
Philadelphia, PA 19114	or	FAX (808) 539-2859	JFK PO Box 9112	955 S. Springfield Ave.	or	300 E. 8th St., Stop 1005-AUS	
or	4330 Watt Ave.	Idaho	Boston, MA 02203	Springfield, NJ 07081	550 Main St., Rm. 7010	Austin, TX 78701	<i>(A/C International)</i>
11601 Roosevelt Blvd., DP 111	North Highlands, CA 95660	550 W. Fort St., Box 041	or	Phone (973) 921-4043	Cincinnati, OH 45202	Phone (512) 499-5875	PO Box 4817,
Philadelphia, PA 19255	Phone (916) 974-5007	Boise, ID 83724	25 New Sudbury St.,	FAX (973) 921-4355	FAX (513) 263-3260	FAX (512) 499-5687	L'Enfant Plaza Station
Phone (215) 516-2499	FAX (916) 974-5902	Phone (208) 334-1324	Boston, MA 02203	New Mexico	FAX (513) 263-3257	<i>(Dallas)</i>	Washington, DC 20224
FAX (215) 516-2677	(San Jose)	FAX (208) 334-1977	Phone (617) 565-1857	5338 Montgomery Blvd., NE	<i>(Cleveland)</i>	1100 Commerce St.,	or
	PO Box 100, Stop HQ0004	Illinois	FAX (617) 565-4959	Stop 1005 ALB	PO Box 99709	MC1005DAL	950 L'Enfant Plaza, SW
	San Jose, CA 95103	<i>(Chicago)</i>	Michigan	Albuquerque, NM 87109	Cleveland, OH 44199	Dallas, TX 75242	Washington, DC 20224
	or	230 S Dearborn St.	PO Box 330500, Stop 7	Phone (505) 837-5505	or		Phone (202) 874-1930
	55 S Market St., Rm. 900	Rm. 1718, Stop 1005-CHI	Detroit, MI 48232	FAX (505) 837-5519			FAX (202) 874-1705
	San Jose, CA 95113	or					
	Phone (408) 817-6850						
	FAX (408) 817-6851						



The Taxpayer Advocate Service of the IRS

How to Get Help With Unresolved Tax Problems

If you have been unable to resolve an ongoing tax problem through normal IRS channels, this guide is for you.



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.

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.

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.

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

or

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

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