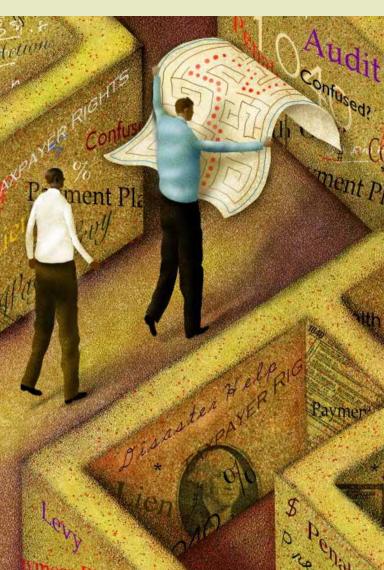
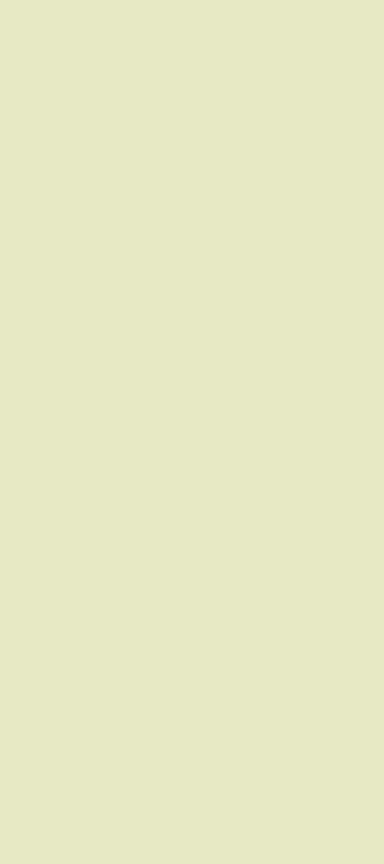
TAXPAYER ADVOCATE SERVICE IS HERE TO HELP

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 A TAXPAYER 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/advocate.

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.

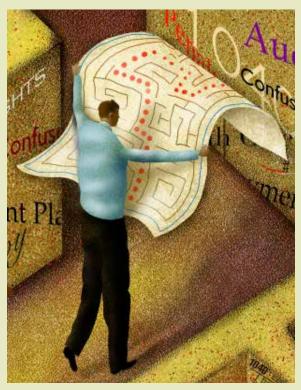
Systemic Advocacy:

- 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/sams** and follow the instructions for submitting an issue. 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/litc 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: 202-317-6100 FAX: 855-810-2126

Deputy National Taxpayer Advocate

1111 Constitution Avenue NW

Room 3039, TA

Washington, DC 20224 Phone: 202-317-6100

FAX: 855-810-2128

Executive Director, Systemic Advocacy

1111 Constitution Avenue NW

Room 3219, TA:SA

Washington, DC 20224 Phone: 202-317-4213 FAX: 855-813-7410

Executive Director, Case Advocacy

1111 Constitution Avenue NW

Room 3213, TA:CA

Washington, DC 20224 Phone: 202-927-0755

FAX: 855-810-2129

Congressional Affairs Liaison

1111 Constitution Avenue NW

Room 1314, TA

Washington, DC 20224

Phone: 202-317-3255 or

202-317-3245 FAX: 855-810-5886

SYSTEMIC ADVOCACY DIRECTORS

Director, Advocacy Initiatives

1111 Constitution Avenue NW Room 3219, TA:SA:AI Washington, DC 20224 Phone: 202-317-4205

FAX: 855-813-7410

Director, Systemic Advocacy Systems

1111 Constitution Avenue NW Room 3219, TA:SA:SAS Washington, DC 20224 Phone: 202-317-4205 FAX: 855-813-7410

Director, Advocacy Implementation and Evaluation

1111 Constitution Avenue NW Room 3219, TA:SA:AI/E Washington, DC 20224 Phone: 202-317-4205 FAX: 855-813-7410

AREA OFFICES

New York/International

290 Broadway, 14th Floor New York, NY 10007 Phone: 212-298-2015 FAX: 855-816-9809

Richmond

400 North 8th Street, Room 328 Richmond, VA 23219 Phone: 804-916-3510

FAX: 855-821-0237

Atlanta

401 W. Peachtree Street, NE Room 1970, Stop 101-R Atlanta, GA 30308 Phone: 404-338-8710 FAX: 855-822-1231

Cincinnati

312 Elm Street, Suite 2250 Cincinnati, OH 45202

Phone: 859-669-5556 FAX: 855-824-6406

Dallas

4050 Alpha Road Room 924, MS 3000 NDAL Dallas, TX 75244

Phone: 972-308-7019 FAX: 855-829-1824

Seattle

915 Second Avenue Stop W-404 Seattle, WA 98174

Phone: 206-220-4356 FAX: 855-829-5331

Oakland

1301 Clay Street, Suite 1030-N Oakland, CA 94612 Phone: 510-637-2070

FAX: 855-819-5021

Kansas City

333 West Pershing Road MS #P-L 3300 Kansas City, MO 64108

Phone: 816-291-9080 EAX: 855-833-6442

Andover

310 Lowell Street, Stop 244 Andover, MA 01810

Phone: 978-247-9207 FAX: 855-836-2839

CAMPUS OFFICES

Andover

310 Lowell Street, Stop 120 Andover, MA 01810

Phone: 978-474-5549 FAX: 855-807-9700

Atlanta

4800 Buford Highway, Stop 29-A Chamblee, GA 30341

Phone: 470-539-6742 FAX: 855-822-3420

Austin

3651 S. Interregional Highway Stop 1005 AUSC Austin, TX 78741

Phone: 512-460-8300 FAX: 855-204-5023

Brookhaven

1040 Waverly Avenue, Stop 02 Holtsville, NY 11742

Phone: 631-654-6686 FAX: 855-818-5701

Cincinnati

201 Rivercenter Boulevard Stop 11-G

Covington, KY 41011 Phone: 859-669-5316 EAX: 855-828-2723

Fresno

5045 E Butler, Stop 1394

Fresno, CA 93888 Phone: 559-442-6400 FAX: 855-820-7112

Kansas City

333 West Pershing Stop 1005 S-2

Kansas City, MO 64108 Phone: 816-291-9000

FAX: 855-836-2835

Memphis

5333 Getwell Road, Stop 13 Memphis, TN 38118

Phone: 901-395-1900 FAX: 855-828-2727

Ogden

1973 N. Rulon White Boulevard Stop 1005

Ogden, UT 84404 Phone: 801-620-7168 FAX: 855-832-7126

Philadelphia

2970 Market Street Mail Stop 2-M20-300 Philadelphia, PA 19104 Phone: 267-941-2427

FAX: 855-822-1226

LOCAL OFFICES BY STATE AND LOCATION

Alabama

801 Tom Martin Drive Room 151 Birmingham, AL 35211 Phone: 205-912-5631

FAX: 855-822-2206

Alaska

949 E. 36th Avenue, Stop A-405

Anchorage, AK 99508 Phone: 907-271-6877 FAX: 855-819-5022

Arizona

4041 North Central Avenue MS-1005 PHX

Phoenix, AZ 85012 Phone: 602-636-9500 FAX: 855-829-5329

Arkansas

700 West Capitol Avenue, Stop 1005 LIT Little Rock, AR 72201

Phone: 501-396-5978 FAX: 855-829-5325

California (Laguna Niguel)

24000 Avila Road, Room 3361 Laguna Niguel, CA 92677 Phone: 949-389-4804

FAX: 855-819-5026

California (Los Angeles)

300 N. Los Angeles Street Room 5109, Stop 6710 Los Angeles, CA 90012 Phone: 213-576-3140 FAX: 855-820-5133

California (Oakland)

1301 Clay Street, Suite 1540-S Oakland, CA 94612 Phone: 510-637-2703

FAX: 855-820-5137

California (Sacramento)

4330 Watt Avenue, SA-5043 Sacramento, CA 95821

Phone: 916-974-5007 FAX: 855-820-7110

California (San Jose)

(LTA located in Oakland, CA) 55 S. Market Street, Stop 0004 San Jose, CA 95113

Phone: 408-283-1500 FAX: 855-820-7109

Colorado

1999 Broadway, Stop 1005 DEN

Denver, CO 80202 Phone: 303-603-4600 FAX: 855-829-3839

Connecticut

135 High Street, Stop 219 Hartford, CT 06103 Phone: 860-756-4555

FAX: 855-836-9629

Delaware

1352 Marrows Road, Suite 203

Newark, DE 19711 Phone: 302-286-1654 FAX: 855-521-2130

District of Columbia

77 K Street, N.E., Suite 1500 Washington, DC 20002 Phone: 202-803-9800 FAX: 855-810-2124

Florida (Ft. Lauderdale)

7850 SW 6th Court, Room 265 Plantation, FL 33324 Phone: 954-423-7677 FAX: 855-822-2208

Florida (Jacksonville)

400 West Bay Street Room 535A, MSTAS Jacksonville, FL 32202 Phone: 904-665-1000 FAX: 855-822-3414

Georgia

401 W. Peachtree Street Room 510, Stop 202-D Atlanta, GA 30308 Phone: 404-338-8099 FAX: 855-822-1232

Hawaii

1099 Alakea Street Floor 22, MS H2200 Honolulu, HI 96813 Phone: 808-566-2950

FAX: 855-819-5024

Idaho

550 W. Fort Street, M/S 1005

Boise, ID 83724

Phone: 208-363-8900 FAX: 855-829-6039

Illinois (Chicago)

230 S. Dearborn Street Room 2820, Stop-1005 CHI Chicago, IL 60604 Phone: 312-292-3800

FAX: 855-833-6443

Illinois (Springfield)

3101 Constitution Drive Stop 1005 SPD Springfield, IL 62704

Phone: 217-862-6382 FAX: 855-836-2831

Indiana

575 N. Pennsylvania Street Stop TA771 Indianapolis, IN 46204

Phone: 317-685-7840 FAX: 855-827-2637

lowa

210 Walnut Street Stop 1005 DSM Des Moines, IA 50309

Phone: 515-564-6888 FAX: 855-833-6445

Kansas

555 N. Woodlawn Street, Bldg 4 Suite 112, MS 1005-WIC Wichita, KS 67208

Phone: 316-651-2100 FAX: 855-836-2834

Kentucky

600 Dr. Martin Luther King Jr. Place

Room 325

Louisville, KY 40202 Phone: 502-582-6030 FAX: 855-827-2640

Louisiana

1555 Poydras Street Suite 220, Stop 2

New Orleans, LA 70112 Phone: 504-558-3003 FAX: 855-822-3418

Maine

68 Sewall Street, Room 313

Augusta, ME 04330 Phone: 207-622-8528 FAX: 855-836-9623

Maryland

31 Hopkins Plaza, Room 900 Baltimore, MD 21201

Phone: 443-853-6000 FAX: 855-821-0238

Massachusetts

JFK Building

15 New Sudbury Street, Room 725

Boston, MA 02203 Phone: 617-316-2690 FAX: 855-836-9625

Michigan

500 Woodward

Stop 07, Suite 1000 Detroit, MI 48226

Phone: 313-628-3670 FAX: 855-827-2634

Minnesota

Wells Fargo Place 30 East 7th Street, Suite 817 Stop 1005 STP St. Paul, MN 55101

Phone: 651-312-7999 FAX: 855-833-8237

Mississippi

100 West Capitol Street Stop 31 Jackson, MS 39269 Phone: 601-292-4800

FAX: 855-822-2211

Missouri

1222 Spruce Street Stop 1005 STL St. Louis, MO 63103 Phone: 314-612-4610 FAX: 855-833-8234

Montana

10 West 15th Street, Suite 2319 Helena, MT 59626 Phone: 406-444-8668

FAX: 855-829-6045

Nebraska

1616 Capitol Avenue, Suite 182 Mail Stop 1005 Omaha, NE 68102 Phone: 402-233-7272

FAX: 855-833-8232

Nevada

110 City Parkway, Stop 1005 LVG Las Vegas, NV 89106

Phone: 702-868-5179 FAX: 855-820-5132

New Hampshire

Federal Office Building 80 Daniel Street Portsmouth, NH 03801 Phone: 603-433-0571

FAX: 855-807-9698

New Jersey

955 South Springfield Avenue 3rd Floor Springfield, NJ 07081

Phone: 973-921-4043 FAX: 855-818-5695

New Mexico

5338 Montgomery Boulevard, NE Stop 1005 ALB Albuquerque, NM 87109

Phone: 505-837-5505 FAX: 855-829-1825

New York (Albany)

11A Clinton Avenue, Suite 354 Albany, NY 12207

Phone: 518-427-5413 FAX: 855-818-4816

New York (Brooklyn)

2 Metro Tech Center 100 Myrtle Avenue, 7th Floor Brooklyn, NY 11201

Phone: 718-834-2200 FAX: 855-818-4818

New York (Buffalo)

130 South Elmwood Ave, Room 265 Buffalo, NY 14202

Phone: 716-961-5300 FAX: 885-818-4821

New York (Manhattan)

290 Broadway - 5th Floor Manhattan, NY 10007 Phone: 212-436-1011 FAX: 855-818-4823

North Carolina

4905 Koger Boulevard Suite 102, MS1 Greensboro, NC 27407

Phone: 336-574-6119 FAX: 855-821-0243

North Dakota

657 Second Avenue North Room 244, Stop 1005 FAR Fargo, ND 58102

Phone: 701-237-8342 FAX: 855-829-6043

Ohio (Cincinnati)

550 Main Street, Room 3530 Cincinnati, OH 45202

Phone: 513-263-3260 FAX: 855-824-6407

Ohio (Cleveland)

1240 E. 9th Street, Room 423

Cleveland, OH 44199 Phone: 216-522-7134 FAX: 855-824-6409

Oklahoma

55 North Robinson Avenue Stop 1005 OKC

Oklahoma City, OK 73102 Phone: 405-297-4055

FAX: 855-829-5327

Oregon

Mail Stop O-405 1220 SW 3rd Ave, Suite G004

Portland, OR 97204 Phone: 503-265-3591 FAX: 855-832-7118

Pennsylvania (Philadelphia)

600 Arch Street, Room 7426 Philadelphia, PA 19106

Phone: 215-861-1304 FAX: 855-821-2128

Pennsylvania (Pittsburgh)

1000 Liberty Avenue, Room 1400

Pittsburgh, PA 15222 Phone: 412-395-5987 FAX: 855-821-2125

Rhode Island

380 Westminster Street, 4th Floor

Providence, RI 02903 Phone: 401-528-1921 FAX: 855-807-9696

South Carolina

1835 Assembly Street Room 466, MDP-03 Columbia, SC 29201

Phone: 803-253-3029 FAX: 855-821-0241

South Dakota

115 4th Avenue Southeast 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: 855-827-2642

Texas (Austin)

300 E. 8th Street Stop 1005-AUS Austin, TX 78701 Phone: 512-499-5875

FAX: 855-829-1827

Texas (Dallas)

1114 Commerce Street MC 1005DAL Dallas, TX 75242 Phone: 214-413-6500

FAX: 855-829-1829

Texas (Houston)

1919 Smith Street MC 1005HOU Houston, TX 77002 Phone: 713-209-3660

FAX: 855-829-3841

Utah

50 South 200 East Stop 1005 SLC

Salt Lake City, UT 84111 Phone: 801-799-6958 FAX: 855-832-7121

Vermont

128 Lakeside Ave, Ste 204 Burlington, VT 05401 Phone: 802-859-1052 FAX: 855-836-9627

Virginia

400 North 8th Street Room 916, Box 25 Richmond, VA 23219 Phone: 804-916-3501 FAX: 855-821-2127

Washington

915 Second Avenue, Stop W-405 Seattle, WA 98174

Phone: 206-220-6037 EAX: 855-832-7122

West Virginia

425 Juliana Street, Room 2019 Parkersburg, WV 26101

Phone: 304-420-8695 FAX: 855-828-2721

Wisconsin

211 West Wisconsin Avenue Room 507, Stop 1005 MIL Milwaukee, WI 53203

Phone: 414-231-2390 FAX: 855-833-8230

Wyoming

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

FAX: 855-829-6071

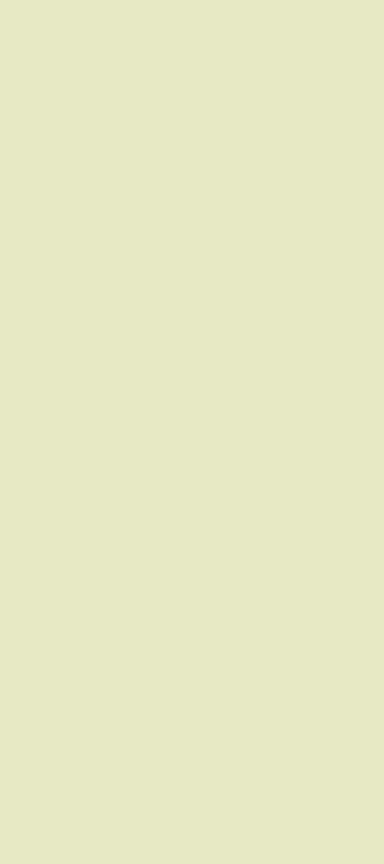
International-Puerto Rico

City View Plaza 48 Carr 165, 5th Floor Guaynabo, PR 00968

Phone (English): 787-522-8601

(Spanish): 787-522-8600

FAX: 855-818-5697





YOUR VOICE AT THE IRS





Publication 1546 (Rev. 05-2014) Catalog Number 13266S Department of the Treasury **Internal Revenue Service** www.irs.gov