

TAXPAYER ADVOCATE SERVICE

WE ARE HERE TO HELP YOU



The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. We can help you resolve problems you can't resolve with the IRS, and our service is free.

TAXPAYER  
ADVOCATE  
SERVICE

YOUR VOICE AT THE IRS



## WHAT ARE MY RIGHTS AS A TAXPAYER?

On June 10, 2014, the IRS formally adopted the National Taxpayer Advocate's proposal for a Taxpayer Bill of Rights, to renew focus on protecting the rights of taxpayers in their dealings with the IRS.

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights takes existing rights in the tax code and groups them into ten broad categories, making them more visible and easier to understand.

### **THE RIGHT TO BE INFORMED**

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

### **THE RIGHT TO QUALITY SERVICE**

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and open communications from the IRS, and to speak to a supervisor about inadequate service.

### **THE RIGHT TO PAY NO MORE THAN THE CORRECT AMOUNT OF TAX**

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

### **THE RIGHT TO CHALLENGE THE IRS'S POSITION AND BE HEARD**

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

### **THE RIGHT TO APPEAL AN IRS DECISION IN AN INDEPENDENT FORUM**

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

### **THE RIGHT TO FINALITY**

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

### **THE RIGHT TO PRIVACY**

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

### **THE RIGHT TO CONFIDENTIALITY**

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

### **THE RIGHT TO RETAIN REPRESENTATION**

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

### **THE RIGHT TO A FAIR AND JUST TAX SYSTEM**

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Visit [TaxpayerAdvocate.irs.gov](https://taxpayeradvocate.irs.gov) for more information about these rights, what they mean to you, and how they apply to specific situations you might encounter with the IRS (for example, if the IRS says you owe more tax, or that your return has a math or clerical error).

These are *your* rights. **Know** them. **Use** them.

## WHEN TO COME TO US

Try to resolve your problem with the IRS on your own first. But if you can't, then come to TAS. We 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 in dealing 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](https://www.irs.gov). Fax or mail this completed form, or any other correspondence, to one of the TAS 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](https://www.irs.gov/advocate).

## WHAT CAN I EXPECT FROM MY TAXPAYER ADVOCATE?

If you qualify for our help, you will have 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 tax issue, send the 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](http://www.irs.gov), or by calling **1-800-829-3676**.

## IS THE INFORMATION I PROVIDE TO TAS CONFIDENTIAL?

TAS is independent agency 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?

Systemic Advocacy works to resolve systemic problems — single issues that affect large numbers of taxpayers. By working these issues, we help all taxpayers and protect their *rights to quality service and to a fair and just tax system.*

#### **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, they have addressed problems with IRS procedures relating to identity theft, penalties, and collection actions.

How Can Systemic Advocacy 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 and tax professionals can submit systemic issues to TAS via our Systemic Advocacy Management System (SAMS).

Go to [www.taxpayeradvocate.irs.gov/SAMS](http://www.taxpayeradvocate.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 **855-813-7412**. Systemic Advocacy will analyze the problem and determine the next steps to resolve it. Keep in mind 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](http://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](http://www.improveirs.org).

## MORE ABOUT TAS

For more information about TAS, visit us on YouTube, Facebook, and Twitter at:

[www.youtube.com/TASNTA](http://www.youtube.com/TASNTA)

[www.facebook.com/YourVoiceAtIRS](https://www.facebook.com/YourVoiceAtIRS)

[www.twitter.com/YourVoiceAtIRS](https://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  
915 2nd Avenue  
Room 860,TA:EDCA  
Seattle, WA 98174  
Phone: (206) 946-3408  
FAX: (855) 829-5331



Congressional Affairs Liaison  
1111 Constitution Avenue NW  
Room 1312-04,TA  
Washington, DC 20224  
Phone: 202-317-6802  
FAX: 855-810-5886

DEPUTY EXECUTIVE DIRECTORS,  
CASE ADVOCACY OFFICES

(Area 1)  
(CT, MA, ME, NH, NY, RI, VT)  
135 High Street  
MS 1005-ALB  
Hartford, CT 06103  
Phone: 860-594-9102  
FAX: 855-833-6442

(Area 2)  
(DE, MD, NC, NJ, PA, VA)  
400 North Eighth Street,  
Room 328  
Richmond, VA 23219  
Phone: 804-916-3510 FAX:  
855-821-0237

(Area 3)  
(AL, FL, GA, SC, and Puerto Rico)  
401 West Peachtree St., NE  
Room 1970, Stop 101-R  
Atlanta, GA 30308  
Phone: 404-338-8710  
FAX: 855-822-1231

(Area 4)  
(IN, KY, MI, OH, TN, WV)  
201 West Rivercenter Blvd.  
Stop 5703A  
Covington, KY 41011  
Phone: 859-488-3862  
FAX: 855-824-6406

(Area 5)  
(AR, LA, OK, MS, TX)  
4050 Alpha Road  
Room 924, MS 3000 NDAL  
Dallas, TX 75244  
Phone: 469-801-0830  
FAX: 855-829-1824

(Area 6)  
(IA, IL, KS, MN, MO, ND, SD, WI)  
333 West Pershing Road Mail  
Stop #P-L 3300  
Kansas City, MO 64108  
Phone: 816-499-4121  
FAX: 855-829-5331

(Area 7 )  
(AZ, CO, ID, NE, NM, NV, UT, WY)  
5338 Montgomery Blvd. NE  
MS 1005-ALB  
Albuquerque, NM 87109  
Phone: 505-415-7843  
FAX: 855-819-5021

(Area 8)  
(AK, CA, HI, OR, WA)  
915 Second Avenue, MS W-404  
Seattle, WA 98174  
Phone: 206-946-3712  
FAX: 855-817-5270

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 East 36th Avenue, Stop A-405  
Anchorage, AK 99508  
Phone: 907-786-9777  
FAX: 855-819-5022

Arizona

4041 North Central Avenue  
MS-1005 PHX  
Phoenix, AZ 85012  
Phone: 602-636-9500  
FAX: 855-829-5330

Arkansas

700 West Capitol Avenue, Stop 1005LIT  
Little Rock, AR 72201  
Phone: 501-396-5978  
FAX: 855-829-5325

California (Fresno)

5045 East Butler Avenue, Stop 1394  
Fresno, CA 93888  
Phone: 559-442-6400  
FAX: 855-820-7112

California (Laguna Niguel)

24000 Avila Road, Room 3361  
Laguna Niguel, CA 92677  
Phone: 949-389-4804  
FAX: 855-819-5026

California (Los Angeles)

300 North 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: 510-907-5269  
FAX: 855-820-5137

California (Sacramento)  
4330 Watt Avenue, SA-5043  
Sacramento, CA 95821  
Phone: 916-974-5007  
FAX: 855-820-7110

California (San Diego)  
701 B. Street, Suite 902  
San Diego, CA 92101  
Phone: 619-744-7156  
FAX: 855-796-9578

California (San Jose)  
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: 860-594-9100  
FAX: 855-836-9629

Delaware  
1352 Marrows Road, Suite 203  
Newark, DE 19711  
Phone: 302-286-1654  
FAX: 855-822-1225

District of Columbia  
77 K Street, N.E., Suite 1500  
Washington, DC 20002  
Phone: 202-803-9800  
FAX: 855-810-2125

Florida (Fort 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: 904-661-3410  
FAX: 855-822-3414

Florida (St. Petersburg)  
9450 Koger Blvd #158  
St. Petersburg, FL 33702  
Phone: 727-318-6178  
FAX: 855-804-3430

Georgia (Atlanta)  
4800 Buford Highway, Stop 29-A  
Chamblee, GA 30341  
Phone: 470-769-2181  
FAX: 855-822-3420

Georgia (Atlanta City Center)  
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: 217-993-6714  
FAX: 855-836-2832

Indiana  
575 N. Pennsylvania Street,  
Stop TA771- Room 581  
Indianapolis, IN 46204  
Phone: 317-685-7840  
FAX: 855-827-2637

Iowa  
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 (Louisville)  
600 Dr. Martin Luther King Jr. Place  
Room 325  
Louisville, KY 40202  
Phone: 502-912-5050  
FAX: 855-827-2641

Kentucky (Northern Kentucky)  
201 Rivercenter Boulevard  
Stop 11-G  
Covington, KY 41011  
Phone: 859-669-5316  
FAX: 855-828-2723

#### Louisiana

1555 Poydras Street  
Suite 220, Stop 2  
New Orleans, LA 70112  
Phone: 504-558-3001  
FAX: 855-822-3418

#### Maine

68 Sewall Street, Room 416  
Augusta, ME 04330  
Phone: 207-480-6094  
FAX: 855-836-9623

#### Maryland

31 Hopkins Plaza, Room 900A  
Baltimore, MD 21201  
Phone: 443-853-6000  
FAX: 855-821-0238

#### Massachusetts (Boston)

15 New Sudbury Street, Room 725  
Boston, MA 02203  
Phone: 617-316-2690  
FAX: 855-836-9625

#### Massachusetts (Andover)

310 Lowell Street, Stop 120  
Andover, MA 01810  
Phone: 978-805-0745  
FAX: 855-807-9700

#### Michigan

500 Woodward  
Stop 07, Suite 1221  
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 (St. Louis)  
1222 Spruce Street  
Stop 1005 STL - Room 10.314  
St. Louis, MO 63103  
Phone: 314-339-1651  
FAX: 855-833-8234

Missouri (Kansas City)  
333 West Pershing  
Stop 1005 S-2  
Kansas City, MO 64108  
Phone: 816-499-6500  
FAX: 855-836-2835

Montana  
10 West 15th Street, Suite 2319  
Helena, MT 59626  
Phone: 406-444-8668  
FAX: 855-829-6046

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, Room 403  
Portsmouth, NH 03801  
Phone: 603-570-0605  
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: 518-292-3001  
FAX: 855-818-4817

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 (Brookhaven)  
1040 Waverly Avenue, Stop 02  
Holtsville, NY 11742  
Phone: 631-654-6686  
FAX: 855-818-5701

New York (Buffalo)  
130 South Elmwood Ave, Room 265  
Buffalo, NY 14202  
Phone: 716-961-5300  
FAX: 855-818-4821

New York (Manhattan)  
290 Broadway - 5th Floor  
Manhattan, NY 10007  
Phone: 212-436-1011  
FAX: 855-818-4824

North Carolina  
4905 Koger Boulevard  
Suite 102, MSI  
Greensboro, NC 27407  
Phone: 336-574-6119  
FAX: 855-821-0243

North Dakota  
657 Second Avenue North  
Room 412, Stop 1005 FAR  
Fargo, ND 58102  
Phone: 701-237-8342  
FAX: 855-829-6044

Ohio (Cincinnati)  
550 Main Street, Room 3530  
Cincinnati, OH 45202  
Phone: 513-263-3260  
FAX: 855-824-6407

Ohio (Cleveland)  
1240 E. Ninth Street, Room 423  
Cleveland, OH 44199  
Phone: 216-415-3460  
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 G044  
Portland, OR 97204  
Phone: 503-265-3591  
FAX: 855-832-7118

Pennsylvania (Philadelphia City Center)  
600 Arch Street, Room 7426  
Philadelphia, PA 19106  
Phone: 267-941-6624  
FAX: 855-821-2123

Pennsylvania (Pittsburgh)  
1000 Liberty Avenue, Room 1400  
Pittsburgh, PA 15222  
Phone: 412-404-9098  
FAX: 855-821-2125

Pennsylvania (Philadelphia West)  
2970 Market Street  
Mail Stop 2-M20-300  
Philadelphia, PA 19104  
Phone: 267-466-2427  
FAX: 855-822-1226

Rhode Island  
380 Westminster Street - 4th Floor  
Providence, RI 02903  
Phone: 401-528-1921  
FAX: 855-807-9697

South Carolina  
1835 Assembly Street  
Room 466, MDP-03  
Columbia, SC 29201  
Phone: 803-312-7901  
FAX: 855-821-0241

South Dakota  
115 4th Avenue Southeast, Suite 413  
Aberdeen, SD 57401  
Phone: 605-377-1600  
FAX: 855-616-2382

Tennessee (Memphis)  
5333 Getwell Road, Stop 13  
Memphis, TN 38118  
Phone: 901-395-1900  
FAX: 855-829-1821

Tennessee (Nashville)  
801 Broadway, Stop 22  
Nashville, TN 37203  
Phone: 615-250-5000  
FAX: 855-828-2719

Texas (Austin)  
3651 S. Interregional Highway  
Stop 1005 AUSC  
Austin, TX 78741  
Phone: 512-460-8300  
FAX: 855-204-5023

Texas (Dallas)  
1114 Commerce Street  
MC 1005DAL, Room 1001  
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 (Salt Lake City)  
178 S Rio Grande St,  
Stop 1005 SLC  
Salt Lake City, UT 84101  
Phone: 801-799-6958  
FAX: 855-832-7121

Utah (Ogden)  
1973 N. Rulon White Boulevard  
Stop 1005  
Ogden, UT 84404  
Phone: 801-620-7168  
FAX: 855-832-7126

Vermont  
128 Lakeside Ave, Ste 204  
Burlington, VT 05401  
Phone: 802-859-1052  
FAX: 855-836-9628

Virginia  
400 North Eighth 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: 206-946-3707  
FAX: 855-832-7122

#### West Virginia

700 Market Street, Room 303  
Parkersburg, WV 26101  
Phone: 304-420-8695  
FAX: 855-828-2722

#### Wisconsin

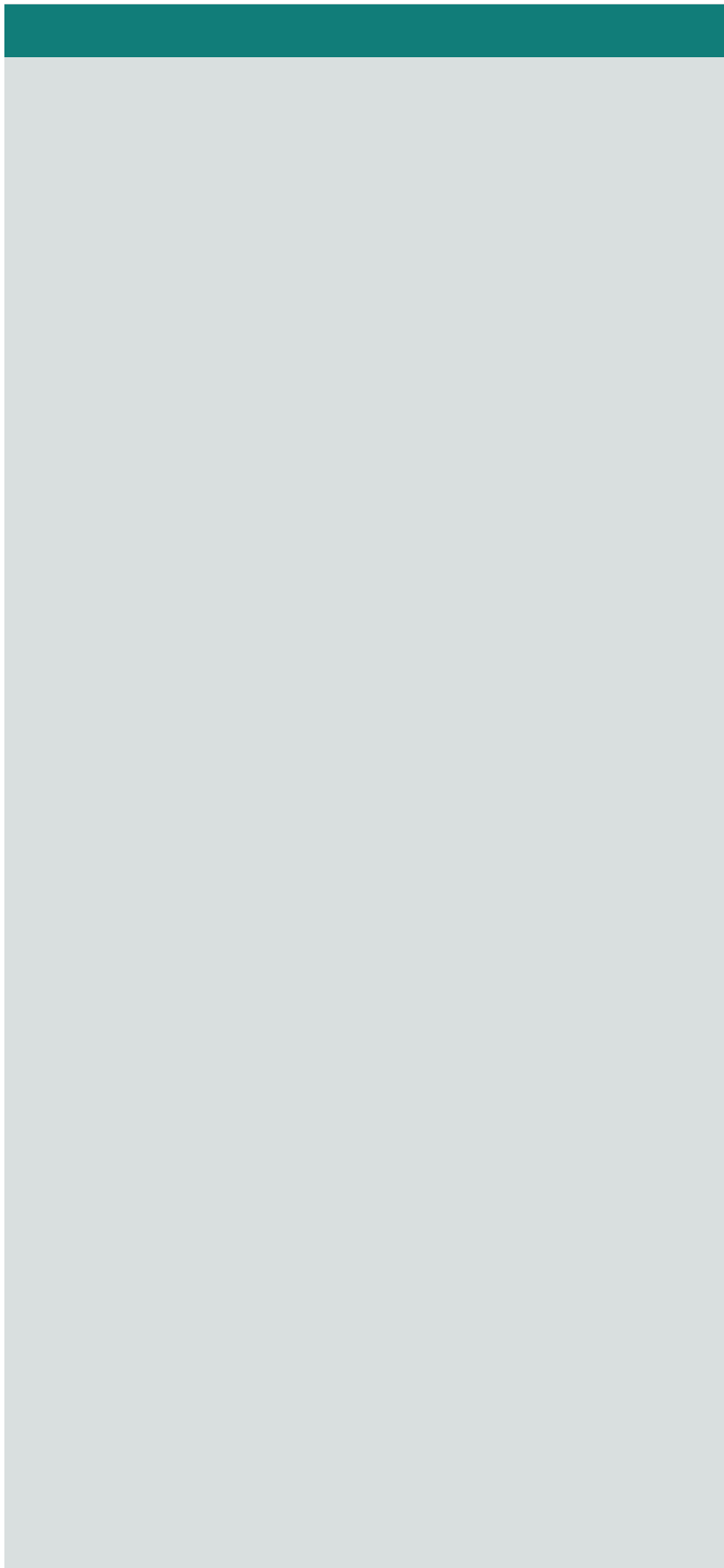
211 West Wisconsin Avenue  
Room 507, Stop 1005 MIL  
Milwaukee, WI 53203  
Phone: 414-231-2390  
FAX: 855-833-8230

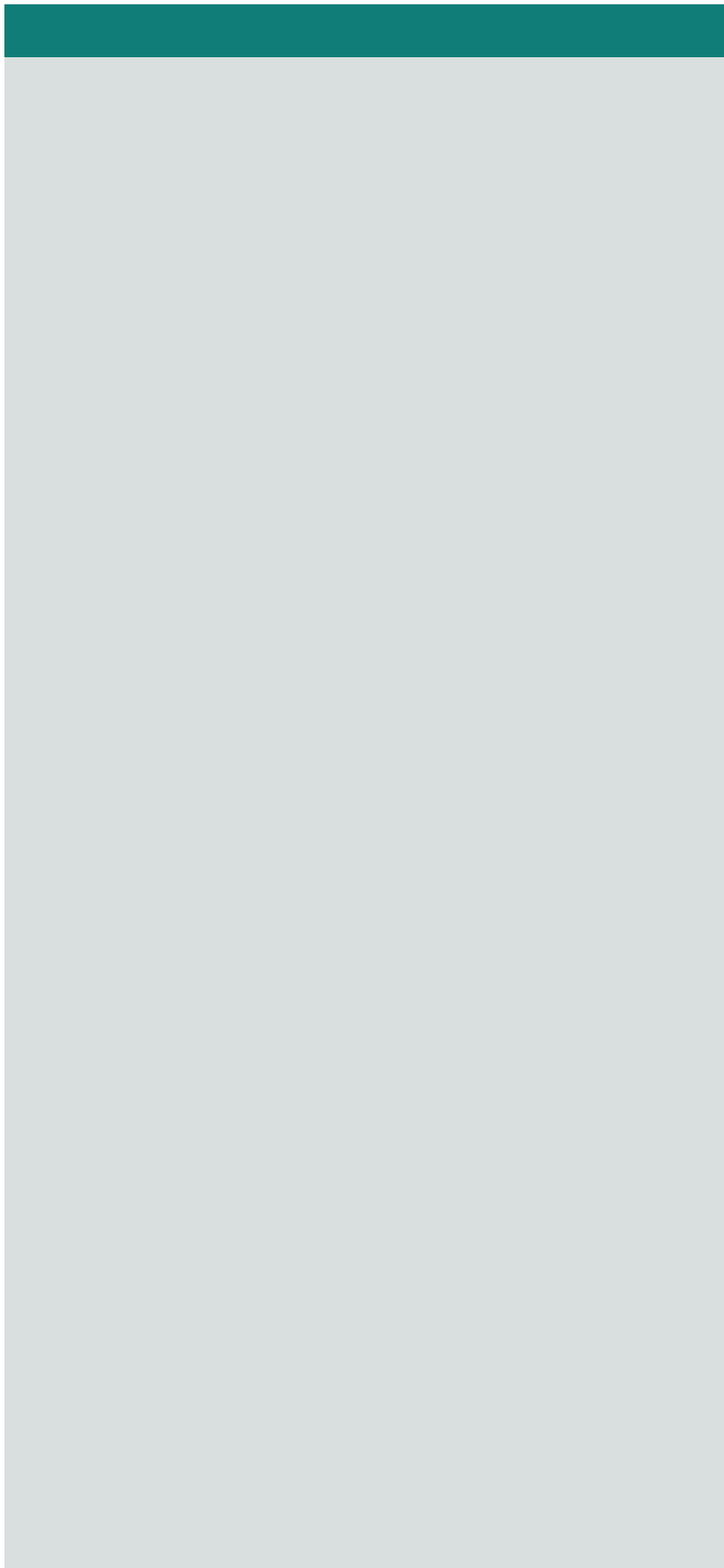
#### Wyoming

5353 Yellowstone Road  
Cheyenne, WY 82009  
Phone: 307-823-6866  
FAX: 855-829-6042

#### International-Puerto Rico

City View Plaza II  
48 Carr 165 - 5th Floor  
Guaynabo, PR 00968  
Phone: (English): 787-522-8601  
(Spanish): 787-522-8600  
FAX: 855-818-5697





TAXPAYER  
**ADVOCATE**  
SERVICE

YOUR VOICE AT THE IRS



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