

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.



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. 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.

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, 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 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 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.

MORE ABOUT TAS

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
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)
130 South Elmwood Ave
Buffalo, NY 14202
Phone: 716-961-5393
FAX: 855-816-9809

(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: 904-665-1000
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 1134
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 (Charlotte)
10715 David Taylor Dr., Suite 130
Charlotte, NC 28262
Phone: 704-548-4541
FAX: 888-981-6475

North Carolina (Greensboro)
4905 Koger Boulevard
Suite 102, MS 1
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: 855-829-6038

Tennessee (Memphis)
5333 Getwell Road, Stop 13
Memphis, TN 38118
Phone: 901-707-3200
FAX: 855-829-1821

Tennessee (Nashville)
801 Broadway, Stop 22 Room 481
Nashville, TN 37203
Phone: 615-250-5000
FAX: 855-828-2719

Texas (Austin)
3651 S. Interregional Highway 35
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 (El Paso)
700 E San Antonio Street, C101F
El Paso, TX 79901
Phone: 915-834-6512
FAX: 877-929-1822

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)
324 25th Street
2nd Floor, Suite 2001
Ogden, UT 84401
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

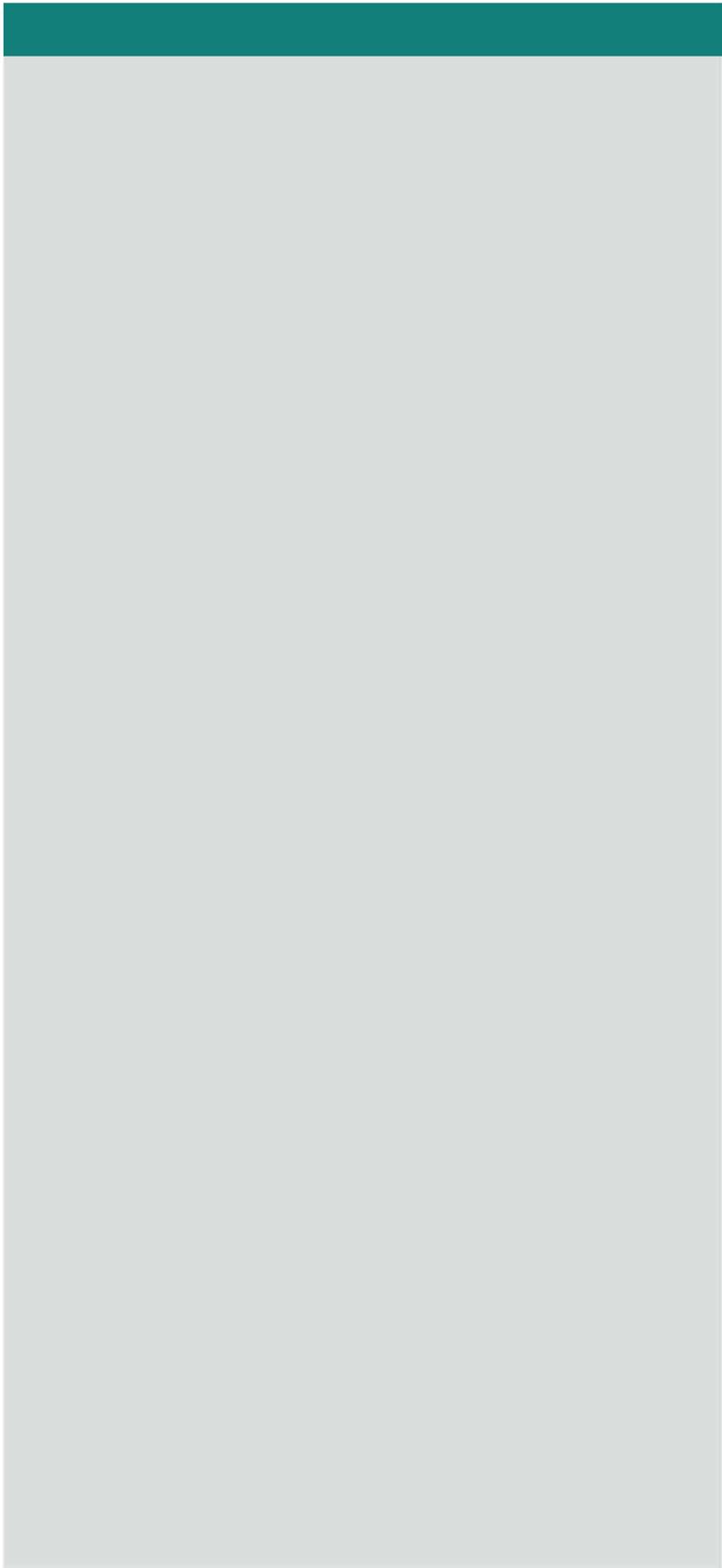
Washington
915 Second Avenue, Stop W-405
Seattle, WA 98174
Phone: 206-946-3707
FAX: 855-832-7122

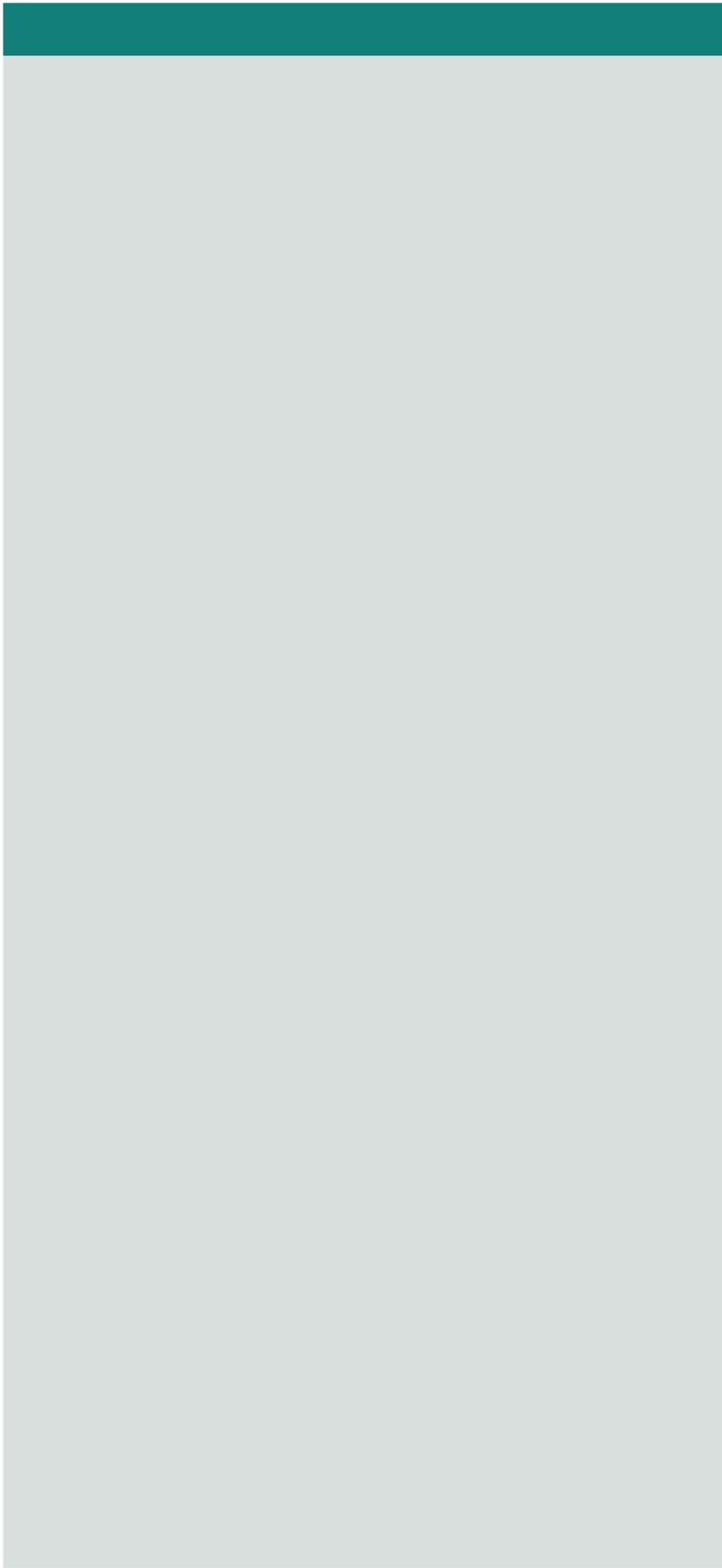
West Virginia
700 Market Street, Room 303
Parkersburg, WV 26101
Phone: 304-420-8695
FAX: 855-828-2722

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 - Suite 2000
Guaynabo, PR 00968
Phone: (English): 787-522-8601
(Spanish): 787-522-8600
FAX: 855-818-5697





TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS



Publication 1546 (Rev. 3-2019) Catalog Number 13266S
Department of the Treasury **Internal Revenue Service** www.irs.gov