



IRS

Department of the Treasury
Internal Revenue Service

Notice 1214 (Rev. 2-2004)
Catalog Number 26162Z

Helpful Contacts for Your “Notice of Deficiency”

Do you have questions/concerns about this “*Notice of Deficiency*?” **First contact the person whose name and telephone number appear at the top of your letter.** This person can directly access your tax information and help you get answers.

Do you want assistance by a Taxpayer Advocate? This assistance **is not** a substitute for established IRS procedures, formal Appeals processes, etc. The Taxpayer Advocate **cannot** reverse legal or technically correct tax determinations, nor extend the time allowed by law to file a petition in the U.S. Tax Court. However, the Taxpayer Advocate **can** give your tax matter proper and prompt handling when unresolved through normal channels. You can call toll-free 1-877-777-4778 and ask for Taxpayer Advocate assistance, or call the telephone number of the Taxpayer Advocate for the IRS office listed below that issued this “*Notice of Deficiency*.”

ALABAMA

Birmingham Office

Taxpayer Advocate
801 Tom Martin Dr.
Birmingham, AL 35211
(205) 912-5631

ALASKA

Anchorage Office

Taxpayer Advocate
949 East 36th Ave., Stop A-405
Anchorage, AK 99508
(907) 271-6877

ARIZONA

Phoenix Office

Taxpayer Advocate
210 E. Earll Drive, Stop 1005-PHX
Phoenix, AZ 85012
(602) 207-8240

ARKANSAS

Little Rock Office

Taxpayer Advocate
700 West Capitol St., Stop 1005-LIT
Little Rock, AR 72201
(501) 324-6269

CALIFORNIA

Laguna Niguel Office

Taxpayer Advocate
24000 Avila Road-Room 3362
Laguna Niguel, CA 92677
(949) 389-4804

Los Angeles Office

Taxpayer Advocate
300 N. Los Angeles St.
Stop 6710 Room 5109
Los Angeles, CA 90012
(213) 576-3140

Oakland Office

Taxpayer Advocate
1301 Clay St. # 1540S
Oakland, CA 94612
(510) 637-2703

Sacramento Office

Taxpayer Advocate
4330 Watt Ave.
Sacramento, CA 95821
(916) 974-5007

San Jose Office

Taxpayer Advocate
55 S. Market St., Stop HQ000-4
San Jose, CA 95113
(408) 817-6850

COLORADO

Denver Office

Taxpayer Advocate
600 17th St., Stop 1005-DEN
Denver, CO 80202-2490
(303) 446-1012

CONNECTICUT

Hartford Office

Taxpayer Advocate
135 High St., Stop 219
Hartford, CT 06103
(860) 756-4555

DELAWARE

Wilmington Office

Taxpayer Advocate
409 Silverside Rd.
Wilmington, DE 19809
(302) 791-4502

DISTRICT OF COLUMBIA

Baltimore Office

Taxpayer Advocate
31 Hopkins Plaza Room 940
Baltimore, MD 21201
(410) 962-2082

FLORIDA

Ft. Lauderdale Office

Taxpayer Advocate
7850 SW 6th Court
Plantation, FL 33324
(954) 423-7677

Jacksonville Office

Taxpayer Advocate
841 Prudential Dr., Suite 100
Stop: TA:Atlanta/Intl: JAX
Jacksonville, FL 32207
(904) 665-1000

GEORGIA

Atlanta Office

Taxpayer Advocate
401 W. Peachtree St., NW,
Summit Building
Stop 202-D
Atlanta, GA 30308
(404) 338-8099

HAWAII

Honolulu Office

Taxpayer Advocate
Stop H-405
300 Ala Moana Blvd., #50089
Honolulu, HI 96850
(808) 539-2870

IDAHO

Boise Office

Taxpayer Advocate
550 West Fort St., Box 041
Boise, ID 83724
(208) 334-1324

ILLINOIS

Chicago Office

Taxpayer Advocate
230 S. Dearborn St.
Stop 1005-CHI
Chicago, IL 60604
(312) 566-3800

Springfield Office

Taxpayer Advocate
320 W. Washington St.
Stop 1005-SPD
Springfield, IL 62701
(217) 527-6382

INDIANA

Indianapolis Office

Taxpayer Advocate
575 N. Pennsylvania St., Stop TA770
Indianapolis, IN 46204
(317) 226-6332

IOWA

Des Moines Office

Taxpayer Advocate
210 Walnut St., Stop 1005- DSM
Des Moines, IA 50309
(515) 284-4780

KANSAS

Wichita Office

Taxpayer Advocate
271 W. 3rd St., North
Stop 1005-WIC
Wichita, KS 67202
(316) 352-7506

KENTUCKY

Louisville Office

Taxpayer Advocate
600 Dr. MLK Jr. Place
Federal Building-Room 622
Louisville, KY 40202
(502) 582-6030

LOUISIANA

New Orleans Office

Taxpayer Advocate
600 South Maestri Pl., Stop 2
New Orleans, LA 70130
(504) 558-3001

MAINE

Augusta Office

Taxpayer Advocate
68 Sewall St., Room 313
Augusta, ME 04330
(207) 622-8528

MARYLAND

Baltimore Office

Taxpayer Advocate
31 Hopkins Plaza Room 940
Baltimore, MD 21201
(410) 962-2082

MASSACHUSETTS

Boston Office

Taxpayer Advocate
25 New Sudbury St.
Boston, MA 02203
(617) 316-2690

MICHIGAN

Detroit Office

Taxpayer Advocate
McNamara Federal Building
477 Michigan Ave. - Room 1745
Detroit, MI 48226
(313) 628-3670

MINNESOTA

St. Paul Office

Taxpayer Advocate
Stop 1005-STP
316 North Robert St.
St. Paul, MN 55101
(651) 312-7999

**MISSISSIPPI**

Jackson Office
Taxpayer Advocate
100 W. Capitol St., Stop JK31
Jackson, MS 39269
(601) 292-4800

MISSOURI

St. Louis Office
Taxpayer Advocate
Robert A. Young Building
1222 Spruce Street, Stop 1005-STL
St. Louis, MO 63103
(314) 612-4610

MONTANA

Helena Office
Taxpayer Advocate
10 West 15th St., Suite 2319
Helena, MT 59626
(406) 441-1022

NEBRASKA

Omaha Office
Taxpayer Advocate
1313 Farnam St., Stop 1005-OMA
Omaha, NE 68102
(402) 221-4181

NEVADA

Las Vegas Office
Taxpayer Advocate
4750 West Oakey Blvd.
Stop 1005-LVG
Las Vegas, NV 89102
(702) 455-1241

NEW HAMPSHIRE

Portsmouth Office
Taxpayer Advocate
Federal Office Building
80 Daniel St.
Portsmouth, NH 03801
(603) 433-0571

NEW JERSEY

Springfield Office
Taxpayer Advocate
955 S. Springfield Ave.
Springfield, NJ 07081
(973) 921-4043

NEW MEXICO

Albuquerque Office
Taxpayer Advocate
5338 Montgomery Blvd. N.E.
Stop 1005-ALB
Albuquerque, NM 87109
(505) 837-5505

NEW YORK

Albany Office
Taxpayer Advocate
Leo O'Brien Federal Building
1 Clinton Square
Albany, NY 12207
(518) 427-5413

Brooklyn Office

Taxpayer Advocate
10 Metro Tech Center
625 Fulton St.
Brooklyn, NY 11201
(718) 488-2080

Buffalo Office

Taxpayer Advocate
201 Como Park Blvd.
Buffalo, NY 14227
(716) 686-4850

Manhattan Office

Taxpayer Advocate
290 Broadway - 7th Floor
New York, NY 10007
(212) 436-1011

NORTH CAROLINA

Greensboro Office
Taxpayer Advocate
320 Federal Place, Room 125
Greensboro, NC 27401
(336) 378-2180

NORTH DAKOTA

Fargo Office
Taxpayer Advocate
657 2nd Ave. N., Stop 1005-FAR
Fargo, ND 58102
(701) 239-5141

OHIO

Cincinnati Office
Taxpayer Advocate
550 Main St., Room 3530
Cincinnati, OH 45202
(513) 263-3260

Cleveland Office

Taxpayer Advocate
1240 E. Ninth St., Room 423
Cleveland, OH 44199
(216) 522-7134

OKLAHOMA

Oklahoma City Office
Taxpayer Advocate
55 N. Robinson, Stop 1005-OKC
Oklahoma City, OK 73102
(405) 297-4055

OREGON

Portland Office
Taxpayer Advocate
1220 S.W. 3rd Ave., Stop O-405
Portland, OR 97204
(503) 326-2333

PENNSYLVANIA

Philadelphia Office
Taxpayer Advocate
600 Arch St., Room 7426
Philadelphia, PA 19106
(215) 861-1304

Pittsburgh Office

Taxpayer Advocate
1000 Liberty Ave., Room 1602
Pittsburgh, PA 15222
(412) 395-5987

RHODE ISLAND

Providence Office
Taxpayer Advocate
380 Westminster St.
Providence, RI 02903
(401) 525-4200

SOUTH CAROLINA

Columbia Office
Taxpayer Advocate
1835 Assembly St.
466
Columbia, SC 29201
(803) 253-3029

SOUTH DAKOTA

Aberdeen Office
Taxpayer Advocate
115 4th Ave. Southeast
Stop 1005-ABE
Aberdeen, SD 57401
(605) 226-7248

TENNESSEE

Nashville Office
Taxpayer Advocate
801 Broadway, Stop 22
Nashville, TN 37203
(615) 250-5000

TEXAS

Austin Office
Taxpayer Advocate
300 E. 8th St., Stop 1005-AUS
Austin, TX 78701
(512) 499-5875

Dallas Office

Taxpayer Advocate
1114 Commerce St.
10th Floor MC1005
Dallas, TX 75242
(214)413-6500

Houston Office

Taxpayer Advocate
1919 Smith St., Stop 1005-HOU
Houston, TX 77002
(713) 209-3660

UTAH

Salt Lake City Office
Taxpayer Advocate
50 South 200 East, Stop 1005-SLC
Salt Lake City, UT 84111
(801) 799-6958

VERMONT

Burlington Office
Taxpayer Advocate
Courthouse Plaza
199 Main St.
Burlington, VT 05401
(802) 860-2089

VIRGINIA

Richmond Office
Taxpayer Advocate
400 North 8th St., Room 916
Richmond, VA 23240
(804) 916-3501

WASHINGTON

Seattle Office
Taxpayer Advocate
915 2nd Ave., Stop W-405
Seattle, WA 98174
(206) 220-6037

WEST VIRGINIA

Parkersburg Office
Taxpayer Advocate
425 Juliana St.
Parkersburg, WV 26101
(304) 420-6616

WISCONSIN

Milwaukee Office
Taxpayer Advocate
310 West Wisconsin Ave.
Stop 1005-MIL
Milwaukee, WI 53203
(414) 297-3046

WYOMING

Cheyenne Office
Taxpayer Advocate
5353 Yellowstone Rd.
Stop 1005-CHE
Cheyenne, WY 82009
(307) 633-0800

**TAXPAYERS LIVING
ABROAD OR IN U.S.
TERRITORIES**

International
Taxpayer Advocate
7 Tabonuco Street
San Patricio Office Building
Room 200
Guaynabo, Puerto Rico 00966
or
P.O. Box 193479
San Juan, Puerto Rico 00919-3479
(787) 622-8930 English
(787) 622-8940 Spanish

CENTERS

Andover Center
Taxpayer Advocate
P.O. Box 9055, Stop 120
Andover, MA 01810-9055
(978) 474-5549

Atlanta Center

Taxpayer Advocate
P.O. Box 48-549, Stop 29A
Doraville, GA 30362
(770) 936-4500

Austin Center

Taxpayer Advocate
P.O. Box 934, Stop 1005-AUSC
Austin, TX 78767
(512) 460-8300

Brookhaven Center

Taxpayer Advocate
P.O. Box 960, Stop 102
Holtsville, NY 11742
(631) 654-6686

Cincinnati Center

Taxpayer Advocate
P.O. Box 1235, Stop 11-G
Cincinnati, OH 45201-1235
(859) 669-5316

Fresno Center

Taxpayer Advocate
P.O. Box 12161, Stop 1394
Fresno, CA 93776
(559) 442-6400

Kansas City Center

Taxpayer Advocate
P.O. Box 24551
Stop 1005 - ROE
Kansas City, MO 64131
(816) 926-2493

Memphis Center

Taxpayer Advocate
P.O. Box 30309AMF, Stop 13M
Memphis, TN 38130
(901) 395-1900

Ogden Center

Taxpayer Advocate
P.O. Box 1640
Stop 1005
Ogden, UT 84402
(801) 620-7168

Philadelphia Center

Taxpayer Advocate
P.O. Box 16053, DP #1300
Philadelphia, PA 19114
(215) 516-2499