

AGENCY: Internal Revenue Service
Taxpayer Advocate Service

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GENERAL INFORMATION: 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 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.

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.

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.