



# Help Other People With Their Tax Returns

## What exactly is Tax Counseling for the Elderly?

The Revenue Act of 1978 authorized a special program of tax counseling aimed at taxpayers 60 years or older. This Act also authorizes the IRS to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers who will provide free tax information and return preparation to the elderly. Special emphasis has been placed on reaching elderly people who are shut-in, blind, disabled, and/or members of minority groups. The volunteers will be trained and tested by the IRS, and will receive preferential access to the free phone system. In addition, volunteers in the Tax Counseling for the Elderly Program will be reimbursed for out-of-pocket expenses incurred in training or while providing counseling and assistance.

## How is the program structured?

The program is administered under the direction of private or public non-profit agencies and organizations through a cooperative agreement with the IRS. Under the agreement, the sponsor assumes responsibility for the administration of the program, with the IRS providing the bulk of the training and technical support.

## Who may sponsor the program?

Only private or public non-profit agencies and organizations are authorized to participate in the Tax Counseling for the Elderly Program. They must have experience in coordinating extensive volunteer programs and have experience in delivering services to the elderly.

## What is the role of the sponsoring organization?

The administrative responsibilities of the sponsor include:

- recruitment and management of a volunteer network to provide tax counseling assistance to elderly individuals;
- selection, establishment and management of volunteer tax assistance sites;
- establishment of effective liaison with IRS offices at the national, regional and district levels in order to coordinate training, publicity and technical support provided by these offices;
- establishment of quality control measures; and
- financial and management reporting.

## What is the IRS role in the program?

The IRS has the primary responsibility of providing technical support and training for volunteers to ensure that complete and accurate tax information is provided. IRS responsibilities include:

- development and issuance of program requirements and guidelines;
- preparation and issuance of national training, technical, publicity and administrative materials, forms and publications required for the program;

- preferential telephone access to IRS Taxpayer Service Representative;
- establishment of quality control measures and reporting requirements; and
- coordination of national conferences, training programs or other meetings as necessary.

## How long does the program run?

Actual assistance to taxpayers under the program is concentrated within the January 1 to April 15 filing period. The planning and administration of the program can be expected to require nearly the entire fiscal year. Cooperative agreements are awarded for one year only and expire September 30 of each year.

## How is the Cooperative Agreement awarded?

Private or public non-profit agencies and organizations that wish to sponsor the program must apply for consideration to the IRS through the submission of the Publication 1101, Tax Counseling for the Elderly Program Application Package. Selection will be made based upon the information provided in the Publication 1101 illustrating the applicant's ability to meet the requirements of the Tax Counseling for the Elderly Program. Other considerations in the selection process include the availability of funds, which are appropriated by Congress, and taxpayer needs as determined by the IRS.

## When should applications be filed?

Generally, applications will be solicited during June and July of each year, though the IRS may at any time solicit or request eligible organizations to submit applications for participation in the program. The deadline for the submission of applications is provided in the Publication 1101 as well as in the Federal Register.

## How does one apply or receive additional information?

Agencies and organizations interested in sponsoring a Tax Counseling for the Elderly program can obtain additional information or request the Publication 1101 by writing or calling the IRS. The address and telephone number are given below:

Tax Counseling for the Elderly Program  
T:C:O:V, Room C7-178 (NCFB)  
Internal Revenue Service  
1111 Constitution Ave., N. W.  
Washington, DC 20224

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To get the most up to date tax products and information visit us on the *World Wide Web* at:  
<http://www.irs.ustreas.gov>

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## Addresses and Telephone Numbers for IRS Taxpayer Education Coordinators

Unless otherwise noted telephone numbers are not toll free and will involve long distance charges to callers outside of the local calling area. Contacts by mail should be made to the attention of the "Taxpayer Education Coordinator."

### ALABAMA

600 S. Maestri Place  
Stop 21  
New Orleans, LA 70130  
(504) 558-3007  
Toll-Free 1 (800) 829-1040

### ALASKA

915 Second Avenue  
MS-480  
Seattle, WA 98174  
(206) 220-5776  
Toll-Free 1 (800) 829-1040

### ARIZONA

210 E. Earll Drive  
Stop 4040 PX  
Phoenix, AZ 85012-2623  
(602) 207-8333  
Toll-Free 1 (800) 829-1040

### ARKANSAS

55 North Robinson Street  
Stop 1040 OKC  
Oklahoma City, OK 73102  
(405) 297-4125  
Toll-Free 1 (800) 829-1040

### CALIFORNIA

*Los Angeles*  
300 N. Los Angeles Street  
Room 5119  
Los Angeles, CA 90012  
(213) 894-4574  
Toll-Free 1 (800) 829-1040  
*San Francisco*  
1301 Clay Street  
Suite 1520S  
Oakland, CA 94612-5210  
(510) 637-2473  
Toll-Free 1 (800) 829-1040

### *Laguna Niguel*

24000 Avila Road  
Room 3361  
Laguna Niguel, CA 92677  
(714) 360-2094  
Toll-Free 1 (800) 829-1040

### *Sacramento*

1301 Clay Street  
Suite 1520S  
Oakland, CA 94612-5210  
(510) 637-2473  
Toll-Free 1 (800) 829-1040

### *San Jose*

55 South Market Street  
Stop HQ-6300  
San Jose, CA 95113  
(408) 494-8123  
Toll-Free 1 (800) 829-1040

### COLORADO

600 17th Street  
Stop #6400 DEN  
Denver, CO 80202-2490  
(303) 446-1659  
Toll-Free 1 (800) 829-1040

### CONNECTICUT

135 High Street, Stop 116  
Hartford, CT 06103-1185  
(860) 240-4154  
Toll-Free 1 (800) 829-1040

### DELAWARE

31 Hopkins Plaza, Room 615A  
Baltimore, MD 21201  
(410) 962-2222/2402  
Toll-Free 1 (800) 829-1040

### DISTRICT OF COLUMBIA

31 Hopkins Plaza, Room 615A  
Baltimore, MD 21201  
(410) 962-2222/2402  
Toll-Free 1 (800) 829-1040

### FLORIDA

*Jacksonville*  
400 West Bay Street  
Stop 6450  
Jacksonville, FL 32202-0045  
(904) 232-2514  
Toll-Free 1 (800) 829-1040

*Ft. Lauderdale*  
Building A, Room 270  
Stop 6030

One N. University Drive  
Fort Lauderdale, FL 33324-2019  
(954) 423-7636  
Toll-Free 1 (800) 829-1040

### GEORGIA

Peachtree Summit Bldg. NW  
401 W. Peachtree St., N.W.  
Room 531, Stop 902D  
Atlanta, GA 30365  
(404) 331-3408  
Toll-Free 1 (800) 829-1040

### HAWAII

915 Second Avenue  
MS-480  
Seattle, WA 98174  
(206) 220-5776  
Toll-Free 1 (800) 829-1040

### IDAHO

600 17th Street  
Stop #6400 DEN  
Denver, CO 80202-2490  
(303) 446-1659  
Toll-Free 1 (800) 829-1040

### ILLINOIS

230 South Dearborn Street  
Room 1710, 6602 CHI  
Chicago, IL 60604-1132  
(312) 886-1572  
Toll-Free 1 (800) 829-1040

### INDIANA

P.O. Box 44211  
Room 517, Stop 66  
Indianapolis, IN 46244  
(317) 226-6543  
Toll-Free 1 (800) 829-1040

### IOWA

310 W. Wisconsin Avenue  
Stop 6712 MIL  
Milwaukee, WI 53203-2221  
(414) 297-3302  
Toll-Free 1 (800) 829-1040

### KANSAS

1222 Spruce Street  
Stop 1022 STL  
St. Louis, MO 63103  
(314) 539-3660  
Toll-Free 1 (800) 829-1040

### KENTUCKY

801 Broadway  
MDP 46, Room 481  
Nashville, TN 37203-3836  
(615) 736-2280  
Toll-Free 1 (800) 829-1040

### LOUISIANA

600 S. Maestri Pl., Stop 21  
New Orleans, LA 70130  
(504) 558-3007  
Toll-Free 1 (800) 829-1040

### MAINE

JFK Federal Building  
15 New Sudbury St., Rm. 760  
Boston, MA 02203  
(617) 565-4325  
Toll-Free 1 (800) 829-1040

### MARYLAND

31 Hopkins Plaza, Room 615A  
Baltimore, MD 21201  
(410) 962-2222/2402  
Toll-Free 1 (800) 829-1040

### MASSACHUSETTS

JFK Federal Building  
15 New Sudbury St., Rm. 760  
Boston, MA 02203  
(617) 565-4325  
Toll-Free 1 (800) 829-1040

### MICHIGAN

P.O. Box 330500, Stop 45  
Detroit, MI 48232-6500  
(313) 226-3674  
Toll-Free 1 (800) 829-1040

### MINNESOTA

316 North Robert Street  
Stop 6610 STP  
St. Paul, MN 55101-1474  
(612) 290-3320  
Toll-Free 1 (800) 829-1040

### MISSISSIPPI

600 S. Maestri Place  
Stop 21  
New Orleans, LA 70130  
(504) 558-3007  
Toll-Free 1 (800) 829-1040

### MISSOURI

1222 Spruce Street  
Stop 1022 STL  
St. Louis, MO 63103  
(314) 539-3660  
Toll-Free 1 (800) 829-1040

### MONTANA

600 17th Street  
Stop #6400 DEN  
Denver, CO 80202-2490  
(303) 446-1659  
Toll-Free 1 (800) 829-1040

### NEBRASKA

310 W. Wisconsin Avenue  
Stop 6712 MIL  
Milwaukee, WI 53203-2221  
(414) 297-3302  
Toll-Free 1 (800) 829-1040

### NEVADA

210 E. Earll Drive  
Stop 4040 PX  
Phoenix, AZ 85012-2623  
(602) 207-8333  
Toll-Free 1 (800) 829-1040

### NEW HAMPSHIRE

JFK Federal Building  
15 New Sudbury St., Rm. 760  
Boston, MA 02203  
(617) 565-4325  
Toll-Free 1 (800) 829-1040

### NEW JERSEY

P.O. Box 668  
Newark, NJ 07101-9788  
Toll-Free 1 (800) 829-1040

### NEW MEXICO

210 E. Earll Drive  
Stop 4040 PX  
Phoenix, AZ 85012-2623  
(602) 207-8333  
Toll-Free 1 (800) 829-1040

### NEW YORK

*Manhattan*  
P.O. Box 3036  
Church Street Station  
New York, NY 10008-3036  
(212) 436-1021  
Toll-Free 1 (800) 829-1040

### *Brooklyn*

10 Metrotech Ctr.,  
625 Fulton St.  
Brooklyn, NY 11201  
(718) 488-3655  
Toll-Free 1 (800) 829-1040

### *Albany*

P.O. Box 606  
Buffalo, NY 14225-0606  
(716) 686-4777  
Toll-Free 1 (800) 829-1040

### *Buffalo*

P.O. Box 606  
Buffalo, NY 14225-0606  
(716) 686-4777  
Toll-Free 1 (800) 829-1040

### NORTH CAROLINA

320 Federal Place  
Room 120  
Greensboro, NC 27401  
(910) 378-2193  
Toll-Free 1 (800) 829-1040

### NORTH DAKOTA

316 North Robert Street  
Stop 6610 STP  
St. Paul, MN 55101-1474  
(612) 290-3320  
Toll-Free 1 (800) 829-1040

### OHIO

P.O. Box 3459  
Cincinnati, OH 45201  
(513) 684-5826  
Toll-Free 1 (800) 829-1040

### OKLAHOMA

55 North Robinson Street  
Stop 1040 OKC  
Oklahoma City, OK 73102  
(405) 297-4125  
Toll-Free 1 (800) 829-1040

### OREGON

915 Second Avenue  
MS-480  
Seattle, WA 98174  
(206) 220-5776  
Toll-Free 1 (800) 829-1040

### PENNSYLVANIA

600 Arch Street  
Room 4452  
Philadelphia, PA 19106  
(215) 597-6710  
Toll-Free 1 (800) 829-1040

### RHODE ISLAND

135 High St., Stop 116  
Hartford, CT 06103-1185  
(860) 240-4154  
Toll-Free 1 (800) 829-1040

### SOUTH CAROLINA

320 Federal Place  
Room 120  
Greensboro, NC 27401  
(910) 378-2193  
Toll-Free 1 (800) 829-1040

### SOUTH DAKOTA

316 North Robert Street  
Stop 6610 STP  
St. Paul, MN 55101-1474  
(612) 290-3320  
Toll-Free 1 (800) 829-1040

### TENNESSEE

801 Broadway, MDP 46  
Room 481  
Nashville, TN 37203-3836  
(615) 736-2280  
Toll-Free 1 (800) 829-1040

### TEXAS

*Austin*  
300 East 8th St.  
M/C 6610 AUS  
Austin, TX 78701  
(512) 499-5439  
Toll-Free 1 (800) 829-1040

*Dallas*

1100 Commerce St.  
M/C 6610 DAL  
Dallas, TX 75242  
(214) 767-1428  
Toll-Free 1 (800) 829-1040

### *Houston*

8701 S. Gessner  
Stop 6610 HAL  
Houston, TX 77074  
(281) 721-7070  
Toll-Free 1 (800) 829-1040

### UTAH

600 17th Street  
Stop #6400 DEN  
Denver, CO 80202-2490  
(303) 446-1659  
Toll-Free 1 (800) 829-1040

### VERMONT

JFK Federal Building  
15 New Sudbury St., Rm. 760  
Boston, MA 02203  
(617) 565-4325  
Toll-Free 1 (800) 829-1040

### VIRGINIA

P.O. Box 10049  
Room 10-502  
Richmond, VA 23240  
(804) 771-2289  
Toll-Free 1 (800) 829-1040

### WASHINGTON

915 Second Avenue  
MS-480  
Seattle, WA 98174  
(206) 220-5776  
Toll-Free 1 (800) 829-1040

### WEST VIRGINIA

P.O. Box 10049  
Room 10-502  
Richmond, VA 23240  
(804) 771-2289  
Toll-Free 1 (800) 829-1040

### WISCONSIN

3 1 0 W. Wisconsin Avenue  
Stop 6712 MIL  
Milwaukee, WI 53203-2221  
(414) 297-3302  
Toll-Free 1 (800) 829-1040

### WYOMING

600 17th Street Stop  
#6400 DEN  
Denver, CO 80202-2490  
(303) 446-1659  
Toll-Free 1 (800) 829-1040

### Outside 50 States & Foreign Countries:

#### GUAM

Taxpayer Service Division  
PDN Building, Room 902  
Agana, Guam 96910  
(671) 472-7471  
**PUERTO RICO**  
Mercantile Plaza Bldg.  
Room GF-05  
Ponce de Leon Ave.  
Stop 27 1/2  
Hato Rey, P.R. 00917  
(809) 759-4560  
Toll-Free 1 (800) 829-1040

#### Other Foreign Countries:

**OFFICE OF ASSISTANT  
COMMISSIONER  
(INTERNATIONAL)**  
950 L'Enfant Plaza  
S.W. Promenade Level  
Washington, DC 20024  
(202) 874-1332

#### Phone Number for People With Impaired Hearing Who Have TDD Equipment

All areas in U.S., including  
Alaska, Hawaii, Virgin  
Islands, and Puerto Rico:  
1-800-829-4059

#### Hours of TDD Operation

8:00 A.M. to 6:30 P.M. EST  
(Jan. 1-April 1)  
9:00 A.M. to 7:30 P.M. EDT  
(April 2-April 15)  
9:00 A.M. to 5:30 P.M. EDT  
(April 18-Oct. 28)  
8:00 A.M. to 4:30 P.M. EST  
(Oct. 29-Dec. 31)