| **Service** | **Telephone**  **Number** | **Hours of operation**  **(where published)** |
| --- | --- | --- |
| Affordable Care Act Hotline | 800-919-0452 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| Abusive Tax Shelter Hotline | 866-775-7474 | 24 hours 7 days a week  irs.tax.shelter.hotline@irs.gov |
| Adoption Taxpayer Identification Number | 737-800-5511 | M-F, 8:30 a.m. - 3:00 p.m. CT |
| Adoption Taxpayer Identification Number - International | 267-941-1000 |  |
| Affordable Care Act Services | 866-937-4130 | M-F, 7:30 a.m. - 7:00 p.m. ET |
| Amended Return Hotline | 866-464-2050 | M-F, 7:00 a.m.- 7:00 p.m. local time |
| AUR SBSE (IMF-SSN) Brookhaven, Ogden or Philadelphia | 800-829-8310 | M-F 7:00 a.m. - 8:00 p.m. local time |
| AUR SBSE (IMF-SSN) International | 267-941-1026 |  |
| AUR SBSE (BMF-EIN) | 877-571-4712 | M-F, 9:00 a.m. – 5:00 p.m. local time |
| AUR SBSE (BMF-EIN) International | 801-612-4822 |  |
| AUR W&I Andover, Atlanta, Austin or Fresno | 800-829-3009 | M-F, 7:00 a.m. – 8:00 p.m. local time |
| Automated Collection System (ACS) (BMF) | 800-829-3903 | M-F, 8:00 a.m. – 8:00 p.m. taxpayer local time; Alaska & Hawaii follow Pacific Time |
| Automated Collection System (ACS) (IMF) | 800-829-7650 | M-F, 8:00a.m. – 8:00 p.m. taxpayer local time; Alaska & Hawaii follow Pacific Time |
| Automated Collection System (ACS) (International) | 267-941-1004 | M-F, 6:30 a.m. – 12:00 a.m. ET |
| Automated Substitute for Return Call-Site (W&I) | 866-681-4271 | M-F, 7:00 a.m. – 7:00 p.m. CT |
| Automated Substitute for Return Call-Site (W&I) – International | 512-693-5332 | M-F, 7:00 a.m. – 7:00 p.m. CT |
| BSA e-Filing Help Desk | 866-346-9478 | [BSAEFilingHelp@fincen.gov](mailto:BSAEFilingHelp@fincen.gov) |
| Business and Specialty Tax Line and EIN Assignment | 800-829-4933 | M-F, 7:00 a.m. – 7:00 p.m. taxpayer local time; Alaska & Hawaii follow Pacific Time |
| Centralized Insolvency Operation (SBSE) | 800-973-0424 | MM-F 7:00 AM – 9:00 PM ET |
| Centralized Lien Payoff (SBSE) | 800-913-6050 | M-F, 8:00 a.m. – 5:00 p.m. local time |
| Combat Zone Deferment (including collection services) | 800-908-0368 |  |
| Continuing Education Provider (RPO) | 888-316-7581 | M-F, 8:00 a.m. – 6:00 p.m. ET |
| Correspondence Examination (SBSE) | 866-897-0161 |  |
| Correspondence Examination (SBSE) International | 267-941-1037 | 9:00 a.m. – 9:00 p.m. CT |
| Correspondence Examination (W&I) | 866-897-0177 | M-F 8:00 a.m. – 8:00 p.m. local time |
| Disaster or Combat Zone Special Hotline | 866-562-5227 | M-F, 7:00 a.m. – 7:00 p.m. local time  [combatzone@irs.gov](mailto:combatzone@irs.gov) |
| Electronic Federal Tax Payment System – Batch Provider Support  - Batch User Master Password | 800-945-0966  800-945-7337 |  |
| Electronic Federal Tax Payment System – Businesses | 800-555-4477 or  800-945-8400 | 24 Hours a day, 7 days a week |
| Electronic Federal Tax Payment System – Individuals | 800-316-6541 | 24 Hours a day, 7 days a week |
| Electronic Federal Tax Payment System – Internet Assistance | 800-555-8778 | 24 Hours a day, 7 days a week |
| Electronic Federal Tax Payment System – Spanish | 800-244-4829 | 24 Hours a day, 7 days a week |
| Electronic Federal Tax Payment System – Voice Response (EFWs) | 888-353-4537 | 24 Hours a day, 7 days a week |
| Electronic Filing Help PIN | 866-704-7388 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| Electronic Product and Services Support (e-Help Desk for practitioners only) | 866-255-0654 | M - F, 6:30 a.m. - 6:00 p.m. CT  MEF Box: [WI.MeF.MailBox@irs.gov](mailto:WI.MeF.MailBox@irs.gov) |
| Employer Identification Number (EIN) | 800-829-4933 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| Employer Identification Number (EIN) – International | 267-941-1099 | M-F, 6:00 a.m. - 11:00 p.m. ET |
| Estate & Gift Tax (including lien release) | 866-699-4083 | M-F, 8:00 a.m. - 3:30 p.m. ET |
| Excise Tax and Form 2290 Help Line (SBSE) | 866-699-4096 | M-F, 8:00 a.m. - 6:00 p.m. ET |
| Excise Tax – International | 859-292-0456 |  |
| FBAR/BSA and Title 31 Help Line | 866-270-0733 | M–F, 8:00 a.m.- 4:30 p.m. ET  [FBARquestions@irs.gov](mailto:FBARquestions@irs.gov)  [8300questions@irs.gov](mailto:8300questions@irs.gov) |
| FBAR/BSA and Title 31 Help Line – International | 313-234-6146 |  |
| Federal Management Service – FMS – Treasury Refund Offset Information | 800-304-3107 | M-F, 7:30 a.m. - 5:00 p.m. CT |
| FOIA Public Liaison – Summer Sutherland | 801-620-2149 |  |
| Forms and Publications | 800-829-3676 | M–F, 6:00 a.m. to 9:30 p.m. CT |
| Frivolous Return Program (SBSE) | 866-883-0235 | M-F, 7:00 am to 3:30 p.m. MT |
| Identity Theft –  Identity Protection Specialized Unit | 800-908-4490 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| Identity Theft (Identity Verification)  Taxpayer Protection Program | 800-830-5084 | M-F, 7 a.m. to 7 p.m., ET |
| Individual Taxpayer Identification Number (ITIN) | 800-908-9982 | M-F, 7:00 a.m. to 7:00 p.m. local time |
| Information Return Reporting | 866-455-7438 | M-F, 8:30 a.m. - 5:30 p.m. ET |
| Innocent Spouse Hotline (W&I) | 855-851-2009 | M-F, 7:30 a.m. - 4:00 p.m., ET |
| Installment Agreements – Manually Monitored (SBSE) | 866-897-4289 |  |
| Installment Agreements – Partial Pay (SBSE) | 800-831-0273 |  |
| International Taxpayer Assistance | 267-941-1000 | M-F, 6:00 a.m. - 11:00 p.m. ET |
| IRS.gov Help Desk (website navigation) | 800-876-1715 | M-F, 10:00 a.m. - 8:00 p.m. ET irs.gov.website.helpdesk@speedymail.com. |
| IRS Tax Help Line for Individuals | 800-829-1040 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| ITIN Program Office (Form W-7 and Acceptance Agent Program – Form 13551) | 404-338-8963 | Message Line: 24/7 hour operation  [ITINProgramOffice@irs.gov](mailto:ITINProgramOffice@irs.gov) |
| National Taxpayer Advocate Help Line | 877-777-4778 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| Office of Professional Responsibility – Enrolled Practitioner Program | 855-472-5540 | M-F, 6:00 a.m. - 5:00 p.m. CT  [EPP@IRS.gov](mailto:EPP@IRS.gov) |
| Online Payment Agreement (OPA) | 800-829-0994 X684 | M-F, 8:00 a.m. - 8:00 p.m. local time |
| Penalty Assistance Line | 855-223-4017 ext. 225 | M–F, 7:00 a.m. - 7:00 p.m. local time |
| Phishing Scams (TIGTA) | 800-366-4484 | [phishing@irs.gov](mailto:phishing@irs.gov) |
| Power of Attorney – Ogden (AK, AZ, CA, CO, HI, ID, IA, KS, MN, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WI, WY) | 855-214-7522 | This is a FAX #  24/7 |
| Power of Attorney – Memphis (AL, AR, CT, DE, DC, FL, GA, IL, IN, KY, LA, MA, MD, ME, MI, MS, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV) | 855-214-7519 | This is a FAX #  24/7 |
| Power of Attorney – Philadelphia (taxpayers residing abroad) | 855-772-3156  267–941–1017 | This is a FAX #  24/7 |
| Practitioner Priority Service  (Practitioners Only) | 866-860-4259 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| PTIN Help Desk | 877-613-7846 | M-F 8:00 a.m. - 5:00 p.m. CT |
| Refund Hold – Delinquent Return . | 866-897-3315 |  |
| Refund Status Inquiry | 800-829-1954 | M-F, 7:00 a.m. – 7:00 p.m. local time Automated service after business hours |
| Refund Status Inquiry – Automated | 800-829-4477 | 24/7 |
| Report Tax Schemes | 866-775-7474 |  |
| Return Preparer Office | 202-317-7063 202-317-4358 (FAX) |  |
| Secure Access Registration | 888-841-4648 | M – F, 6:30 a.m. - 6:00 p.m. CT |
| Special Enrollment Examination | 800-306-3926 | M-F, 8:00 a.m. - 8:00 p.m. ET |
| TAC Appointment Line | 844-545-5640 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| Tax Exempt and Government Entities (TEGE) | 877-829-5500 | M-F 8:00 a.m. - 5:00 p.m. taxpayer local time for all services. |
| Tax Fraud Referral Hotline | 800-829-0433 | Automated Service available 24/7 |
| Tax Offset Program (TOP) | 800-304-3107 |  |
| Taxpayer Advocacy Panel | 888-912-1227 |  |
| Taxpayer Advocate Service | 877-777-4778 |  |
| Tax Fraud Referral Hotline | 800-829-0433 | Automated Service available 24/7 |
| Telephone Device for the Deaf (TDD):  Forms, Tax Help, TAS | 800-829-4059 | M–F, 7:00 a.m. - 7:00 p.m. local time |
| TeleTax Topics and Refund Status | 800-829-4477 | 24/7 |
| Treasury Inspector General for Tax Administration (TIGTA) | 800-366-4484 | M-F, 8:00 a.m. - 4:30 p.m. ET  Complaints@TIGTA.treas.gov |
| Treasury Regional Finance Center | 855-868-0151 |  |
| Transcripts Order Line | 800-908-9946 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| Treasury Financial Agent | 888-353-4537 | 24 hours 7 days a week |
| VITA Locations | 800-906-9887 | M-F, 7:00 a.m. - 7:00 p.m. local time |
| Withholding Compliance (W&I) | 855-839-2235 | M-F, 8:00 a.m. - 8:00 p.m. local time |