

Federal Agencies

Internal Revenue Service

National Contact Information

Tax Help Line for Individuals	800-829-1040
Business & Specialty Tax Line	800-829-4933
Refund Hotline	800-829-1954
TeleTax	800-829-4477
Forms & Publications	800-829-3676
Automated Collection System (Individuals)	800-829-7650
Automated Collection System (Businesses)	800-829-3903
Practitioner Priority Service	866-860-4259
EFTPS Hotline	800-555-4477 or 800-945-8400
Estate Tax (Form 706) Help Line	866-699-4083
EIN Toll-free Line	800-829-4933
Fraud Hotline	800-829-0433
Taxpayer Advocacy Panel	888-912-1227

Information Online

IRS	www.irs.gov
Taxpayer Advocacy Panel	www.improveirs.org
IRS Auction Information	www.ustreas.gov/auctions/irs

Small Business/Self-Employed Division

FIELD COMPLIANCE

Area 6 Director	Dretha (Dee) Barham	313-628-3662
Territory Managers		
Detroit-Examination	Kenneth Weiland & Joseph Kohut	313-628-3682
Detroit-Collection	B.J. Caldwell	313-628-3681
Detroit-Collection	Vacant	313-628-3680

COMPLIANCE POLICY

Tax Liens	Release & Information	313-234-2398
		Fax: 313-234-2261
Advisory Unit (other liens, discharges, etc.)		313-234-2398

COMPLIANCE SERVICES

Bankruptcy	215-516-6066
	Fax: ... 215-516-2015

ESTATE AND GIFT TAX

Suprvy. Est. Tax Atty	313-628-3532
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TAXPAYER EDUCATION AND COMMUNICATION

Territory Managers		
Detroit	Kristy Washington	313-234-1121
Speaker Request Hotline		313-628-3902

Wage and Investment Division

STAKEHOLDER PARTNERSHIPS, EDUCATION & COMMUNICATION

Territory Manager	Ramondo R. Gee	313-628-3739
Electronic Filing		313-628-3700

State Bar of Michigan | TAXATION SECTION | PUBLIC ENTITIES DIRECTORY

Tax Exempt and Government Entities

EMPLOYEE PLANS

Manager.....Larry Burleson 313-234-1308

EXEMPT ORGANIZATIONS

Manager.....Mike Bagley 313-234-1329
EP/EO Customer Service..... 877-829-5500

Criminal Investigation Division

Special Agent in Charge.....Erick Martinez 313-234-2401
Officer of the Day..... 800-829-0433

Communication and Liaison Division

Disclosure Officer 313-234-1866
Fax: 313-234-1878
Governmental Liaison.....Greg Turner 313-234-1809
Media Relations.....Luis Garcia 313-628-3752

IRS Office of Chief Counsel

NEW ADDRESS

One Detroit Center, 500 Woodward Ave., Suite 1300, Stop 31, Detroit, MI 48226-3416; or
P.O. Box 330516, Detroit, MI 48232-6516
Phone: 313-628-3100; fax: 313-628-3105

LARGE BUSINESS & INTERNATIONAL BUSINESS UNIT

CC:LB&I:HMT:DET

Skinner, Eric R., Managing Counsel 313-628-3111
Cappellino, Steven G., Attorney 313-628-3125
Chmielewski, Brett, Attorney 313-628-3126
Dumas, Charles V. III, Attorney 313-628-3133
Edberg, Elizabeth R., Attorney 313-628-3134
Hammoud, Meso T., Senior Counsel 313-628-3136
Lin, S. Katy, Attorney 313-628-3116
Rowland, Danielle K., Law Student Volunteer 313-628-3100
Woods, Jadie T., Attorney 313-628-3113

SMALL BUSINESS/SELF-EMPLOYED BUSINESS UNIT COUNSEL

CC:SB:4:DET:1

Heitmeyer, Robert D., Associate Area Counsel 313-628-3139
Begun, A. Gary, Attorney 313-628-3123
Chou, Mindy Y., Attorney 313-628-3127
Kaploe, Evan H., Attorney 313-628-3142
Murphy, Timothy S., Attorney 313-628-3101
Saunders, Carolyn D., Paralegal Specialist 313-628-3103

SMALL BUSINESS/SELF-EMPLOYED BUSINESS UNIT COUNSEL

CC:SB:4:DET:2

Nicholaides, Alexandra E., Associate Area Counsel 313-628-3102
Clark, Rebecca M., Attorney 313-628-3128
Erskine, Kevin R., Attorney 313-628-3135
Mazurek, Alicia A., Attorney 313-628-3118
Stevens, John W., Senior Counsel 313-628-3114
Sunisloe, Jacqueline A., Paralegal Specialist 313-628-3106

State Bar of Michigan | TAXATION SECTION | PUBLIC ENTITIES DIRECTORY

CRIMINAL TAX BUSINESS UNIT COUNSEL

CC:CT:BAL:DET

Doolittle, Susan L., Attorney 313-628-3131
Webb, Kimberly J., Attorney 313-628-3109

INFORMATION SYSTEMS DIVISION

OS:CIO:I:PS:CS:CC:NE

Martinez, Diane M., Information Technology Specialist..... 313-628-3144

FINANCE AND MANAGEMENT

CC:FM:FO:MAN:DET

Davis, Jocelyn C., Office Manager 313-628-3119
Allen, Ladores T., General Operator 313-628-3121
Beckham, Arrianna M., Administrative Clerk..... 313-628-3100
Bonfiglio, Mary M., Legal Assistant 313-628-3124
Dozier, Crystal T., Legal Assistant 313-628-3132
Heard, Joann C., Legal Assistant..... 313-628-3137
Mason, Ryan D., Administrative Clerk 313-628-3117
Walker, Suzette E., Lead Administrative Coordinator..... 313-628-3107
Watson, Crystal L., General Operator 313-628-3108
Williams, Julandra Y., Legal Assistant 313-628-3112

Appeals

Appeals Team Mgr..... Leonard Bartold..... 313-628-3001
Program Analyst..... Janis Suchyta..... 313-628-3003
Technical Advisor, Area 2..... Diane Villa. 313-628-3002
Appeals Officer..... Patricia Bender..... 248-723-5797
Appeals Officer..... Bonnie Boak..... 313-628-3014
Appeals Officer..... Alice Bucciero..... 313-628-3011
Appeals Officer..... Dana Horne..... 313-628-3015
Appeals Officer Ruth Murphy..... 313-628-3016
Appeals Officer..... Michael Holcomb..... 313-628-3012
Appeals Officer..... John Sheridan..... 313-628-3009
Settlement Officer..... Linda Kramer..... 313-628-3018
Settlement Officer..... Leonard Hanline..... 616-365-4541
Settlement Officer..... Kathie Henderson-Sanchez..... 989-652-6242
Settlement Officer..... Mark Feldpausch.. 616-365-4542
Settlement Officer..... John Roney..... 810-342-6187
Team Case Leader..... Theodore Stein..... 313-628-3022
Team Case Leader..... Robert Reinhard..... 313-628-3021

Taxpayer Advocate Service

Local Advocate..... Pamara Blount..... 313-628-3670
Toll-free Taxpayer Advocate Service..... 877-777-4778

Treasury Inspector General for Tax Administration

Special Agent In Charge..... Cornelius Jackson..... 313-628-3910

Department of Justice, Tax Division Attorney General

U.S. Department of Justice
950 Pennsylvania Ave., NW
Washington, DC 20530-0001
<http://www.usdoj.gov/ag/>

Honorable Eric Holder.....Attorney General of the United States..... 202-514-2001
Acting Deputy Attorney General.....Paul J. McNulty..... 202-514-2101
Associate Attorney General.....Peter Keisler..... 202-514-9500
Solicitor General.....Paul D. Clement..... 202-514-2203
Tax Division: Eileen J. O'Connor...Assistant Attorney General.....202-514-2901

United States Attorney's Office, Eastern District

211 W. Fort St., Suite 2001, Detroit, MI 48226
313-226-9100, fax: 313-226-4609
<http://www.usdoj.gov/usao/mie/>

United States Attorney: Barbara L. McQuade.....Room 2614..... 313-226-9501

United States Attorney's Office, Western District

P.O. Box 208, Grand Rapids, MI 49501-0208
616-456-2404, fax: 616-456-2408, Civil Division fax:616-456-2510
<http://www.usdoj.gov/usao/miw/>

United States Attorney: Donald A. Davis..... 616-456-2404

Federal Courts

U.S. Supreme Court

202-479-3000/Public Information 202-479-3211
Supreme Court of the United States, Washington, DC 20543
<http://www.supremecourtus.gov>

U.S. Court of Appeals, Sixth Circuit

(513) 564-7000
540 Potter Stewart U.S. Courthouse
100 E. Fifth St., Cincinnati, OH 45202-3988
<http://www.ca6.uscourts.gov>

U.S. Court of Federal Claims

(202) 357-6400
717 Madison Place. NW, Washington, DC 20005
<http://www.uscfc.uscourts.gov>

State Bar of Michigan | TAXATION SECTION | PUBLIC ENTITIES DIRECTORY

U.S. District Court, Eastern District of Michigan

(313) 234-5005

231 W. Lafayette Blvd., Detroit, MI 48226

<http://www.mied.uscourts.gov/index.html>

U.S. District Court, Western District

(616) 456-2381

399 Federal Bldg., 110 Michigan St., NW, Grand Rapids, MI 49503

<http://www.miwd.uscourts.gov>

U.S. Tax Court

(202) 521-0700

400 Second St., NW, Washington, DC 20217

<http://www.ustaxcourt.gov>

Office of the Clerk of the Court.....	202-521-0700
(1) General procedure in and practice before the Tax Court	
(2) General information	
Administrative Office.....	202-521-4610
Obtaining the Tax Court Rules of Practice and Procedure	
Admissions Section.....	202-521-4629
Admissions procedures for practice before the Tax Court	
Appellate Section.....	202-521-4650
(1) Filing of notices of appeal from Tax Court decisions;	
(2) Other procedures relating to appellate review of Tax Court decisions	
Copywork Office.....	202-521-4688
Docket Section.....	202-521-4650
(1) Documents and pleadings filed subsequent to petitions	
(2) Action taken on documents filed	
(3) Status of cases	
Personnel Office.....	202-521-4700
Petitions Section.....	202-521-0700
Public Files Section.....	202-521-4688

JUDGES

John O. Colvin, Chief Judge.....	202-521-0777
Carolyn P. Chiechi.....	202-521-0650
Mary Ann Cohen.....	202-521-0655
John O. Colvin.....	202-521-0662
Maurice B. Foley.....	202-521-0681
Joseph H. Gale.....	202-521-0688
Joseph R. Goeke.....	202-521-0690
Harry A. Haines.....	202-521-0699
James S. Halpern.....	202-521-0707
Mark V. Holmes.....	202-521-0714
Diane L. Kroupa.....	202-521-0725
David Laro.....	202-521-0738
L. Paige Marvel.....	202-521-0740
Stephen J. Swift.....	202-521-0760
Michael B. Thornton.....	202-521-0766
Juan F. Vasquez.....	202-521-0778
Thomas B. Wells.....	202-521-0790
Robert A. Wherry, Jr.....	202-521-0800

SENIOR JUDGES

Renato Beghe.....	202-521-0638
Herbert L. Chabot.....	202-521-0644
Howard A. Dawson, Jr.....	202-521-0670
Joel Gerber	
Julian I. Jacobs.....	202-521-0720
Arthur L. Nims, II.....	202-521-0750
Robert P. Ruwe.....	202-521-0751
Lawrence J. Whalen.....	202-521-0792

CHIEF SPECIAL TRIAL JUDGE

Peter J. Panuthos.....	202-521-4707
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SPECIAL TRIAL JUDGES

Robert N. Armen.....	202-521-4711
Lewis R. Carluzzo.....	202-521-3339
D. Irvin Couvillion.....	202-521-3344
John F. Dean.....	202-521-3366
Stanley J. Goldberg.....	202-521-3370
Carleton D. Powell.....	202-521-3340

Michigan Agencies

Department of Treasury

Richard H. Austin Department of State Building, 430 West Allegan St., Lansing, MI 48922

General: 517-373-3200, fax: 517-373-4968

www.michigan.gov/treasury

GENERAL INFORMATION

TREASURY INFORMATION

Voice.....	517-373-3200
TTY (for deaf only).....	517-636-4999

INCOME TAX INFORMATION/REFUND STATUS

Individual Income Tax.....	517-636-4486
Legislative Liaison.....	517-373-3223
Press/Media.....	517-335-2167
Business Registration.....	517-636-4660
Business Taxes.....	517-636-4657

EXECUTIVE OFFICE

State Treasurer, Andy Dillon.....	517-373-3223
Chief Deputy Treasurer, Mary G. MacDowell.....	517-373-3223

DEPUTY TREASURER OF FINANCIAL AND ADMINISTRATIVE SERVICES

Richard J. Darling.....	517-373-3223
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FINANCIAL AND ADMINISTRATIVE SERVICES

Deputy Treasurer, Richard J. Darling	517-373-3223
Departmental Services Division, Administrator, Bruce Hanes.....	517-335-0967
Human Resources Division, Administrator, Micheal Davis.....	517-373-3179
Unclaimed Property Division, Manager, Gonzalo Llano.....	517-636-5320

State Bar of Michigan | TAXATION SECTION | PUBLIC ENTITIES DIRECTORY

FINANCIAL SERVICES BUREAU

Collection Division, Administrator, Ann Good.....	517-636-5300
Finance and Accounting Division, Administrator, Susan Nichols.....	517-373-3165
Receipts Processing Division, Administrator, Thomas Sharpe.....	517-636-5400
Deputy Treasurer for Tax Administration, Glenn R. White.....	517-373-3223

BUREAU OF TAX POLICY

Director, Michael A. Eschelbach.....	517-373-3210
Hearings Division, Administrator, Daniel Greenberg.....	517-636-4117
Special Taxes Division, Administrator, Doug Miller.....	517-636-6230
Tax Policy Division, Administrator, Lance R. Wilkinson.....	517-373-9600
Technical Services Division, Assistant Administrator, Miriam Giannini.....	517-636-4230
Customer Contact Division, Administrator, Pat Cotter.....	517-636-6005
Customer Contact Division, Assistant Administrator, JB McCombs.....	517-636-6005

OFFICE OF REVENUE & TAX ANALYSIS

Director, Jay Wortley.....	517-373-2158
Tax Analysis Division, Administrator, Howard Heideman.....	517-373-9002
Revenue Sharing, Manager, Evah Cole.....	517-373-2864

TAX COMPLIANCE BUREAU

Director, Stan Weber.....	517-636-4200
Small Business & Special Teams Division, Administrator, Tony Taylor.....	517-636-4200
Discovery and Tax Enforcement Division, Administrator, Kathy McCarthy.....	517-636-4120
Large & Mid-Size Business Division, Administrator, Lynne Boyes.....	517-636-4200

TAX PROCESSING BUREAU

Director, Floyd Schmitzer.....	517-636-4280
Return Processing Division, Administrator, Scott Lonberger.....	517-636-4280
Deputy Treasurer, Thomas F. Saxton.....	517-373-3223

BUREAU OF BOND FINANCE

Director, Joseph Fielek.....	517-335-0994
Authority Finance Division, Director, Thomas Letavis.....	517-335-0994
State Finance Division, Director, Janet Hunter-Moore.....	517-335-0994

BUREAU OF STUDENT FINANCIAL SERVICES

Director, (vacant)	
Michigan Education Trust, Director, Robin Lott.....	517-335-4767
Office of Scholarships and Grants, Director, Anne Wohlfert.....	517-241-3523
Student Loan Division, Director (vacant)	
Guaranty Agency (toll free).....	800-642-5626
Guaranty Agency/Loan Services, Deputy Director, Toots Lapata-Victorson.....	517-373-8004
Deputy Treasurer, Roger Fraser.....	517-373-8562

BUREAU OF LOCAL GOVERNMENT SERVICES

Director, Frederick Headen.....	517-373-3305
Assessment and Certification Division	517-373-0500
Local Audit and Finance Division, Administrator, Suzanne Schafer.....	517-373-3227
Property Services Division, Administrator, David A. Buick.....	517-335-4410
State Tax Commission, Executive Secretary, Kelli Sobel.....	517-335-3429
Deputy Treasurer and Chief Investment Officer, Jon M. Braeutigam.....	517-373-3140

State Bar of Michigan | TAXATION SECTION | PUBLIC ENTITIES DIRECTORY

BUREAU OF INVESTMENTS

Chief Administrative Officer, Ronald C. Jones.....517-373-3142

TREASURY FIELD OFFICES

Limited assistance is available at all field office, with the exception of the Kalamazoo and Saginaw offices which are closed to the public. Field offices are open Monday–Friday from 8 a.m.–5:00 p.m. unless otherwise indicated below.

COLLECTION DIVISION

Small Business & Special Teams Audit Div., Manager, Fred Magdaleno..... 313-456-4340
Field Enforcement Program, Assistant Administrator, Tyson Howard..... 313-456-4340
Southeastern Region, Manager, Steven Schaub..... 313-456-4340
Western Region, Manager, Luann Pfeifer..... 616-356-0300

DETROIT OFFICE

Cadillac Place, Suite 2-200, 3060 W. Grand Blvd., Detroit, MI 48202-6060

Audit Division, Assistant Administrator, Field Enforcement Programs,
Tyson Howard..... 313-456-4340
Fax: 313-456-4311
Collection Division, Supervisor, Robert Tyler..... 313-456-4340
Collection Division, Supervisor, Lucrese Graham-Wilder..... 313-456-4340
Collection Division, Supervisor, Patricia Thompson..... 313-456-4340
Fax: 313-456-4272
Property Tax Division, District 10 Supervisor, Richard Watza..... 313-456-4340

ESCANABA OFFICE

State Office Building, Room #7, 305 Ludington St., Escanaba, MI 49829

(Office hours 8 a.m. –Noon, Monday–Friday)

Audit Division, Supervisor, Abi Odunuga..... 231-922-5230
Senior Auditor, Emil Johnson..... 906-786-8324
Collection Division, Supervisor, Robert Kaikkonen..... 906-786-6339
Fax: 906-786-4959

FLINT OFFICE

State Office Building, 7th Floor, 125 E. Union St., Flint, MI 48502

Audit Division, Supervisor, Joyce McCain..... 810-760-2782
Large and Mid-Size Business Audit Division, Supervisor, Vacant..... 810-760-2782
Collection Division, Supervisor, Irma Price-Calais..... 810-760-2782
Fax: 810-760-2787

GRAND RAPIDS OFFICE

State Office Building, 350 Ottawa St., NW, Grand Rapids, MI 49503

Large and Mid-Size Business Audit Div., Acting Manager, Kathy Debien.....616-356-0340
Fax: 616-356-0337
Collection Division, Manager, Western Region (Escanaba, Flint, Lansing, Grand Rapids,
Traverse City) (vacant)..... 616-356-0300
Collection Division Supervisor (vacant)..... 616-356-0300
Fax: 616-356-0439

KALAMAZOO OFFICE: NOT OPEN TO PUBLIC

Audit Division, Supervisor, Robin Madaras..... 269-337-3990
Fax: 269-337-3042

State Bar of Michigan | TAXATION SECTION | PUBLIC ENTITIES DIRECTORY

LANSING OFFICE

Operations Center, 7285 Parsons Drive, Dimondale, MI 48821

Audit Division.....	517-636-4200
	Fax: 517-636-4201
Collection Division, Supervisor, Amanda Kobera.....	517-636-5230
	Fax: 517-636-5225
Office of Hearings.....	517-636-4117
	Fax: 517-636-4115

SAGINAW OFFICE: NOT OPEN TO PUBLIC

Audit Division, Supervisor, William Gottlieb.....	989-758-6618
Fax: 989-758-1419	

STERLING HEIGHTS OFFICE

41300 Dequindre Rd, Suite 200, Sterling Heights, MI 48314

Large and Mid-Size Business Audit Division, Mgr. Donald Kulish.....	586-997-0801
Collection Division, Manager, Southeast Region, Steven Schaub (Detroit, Sterling Heights).....	586-997-0801
Supervisor, Joann Bielicki.....	586-997-0801
	Fax: 586-254-0188

TRAVERSE CITY OFFICE

701 S. Elmwood Avenue, Traverse City, MI 49684

Office hours 8 a.m.–Noon, Monday–Friday

Small Business & Special Teams Supervisor, Abi Odunuga.....	231-922-5230
Collection Division, Supervisor, Robert Kaikkonen.....	231-922-5244
Property Tax Division, District 3 Supervisor, Larry Griggs.....	231-922-5247
	Fax: 231-922-5246

Attorney General's Office

G. Mennen Williams Building, 7th Floor, 525 West Ottawa, PO Box 30212, Lansing, MI 48909

<http://michigan.gov/ag/>

Bill Schuette, Attorney General.....	517-373-1110
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LEGAL DIVISIONS

Appellate: John Bursch, Solicitor General.....	517-373-1124
Criminal Prosecutions: Richard Cunningham, Division Chief (Detroit).....	313-456-0180
Revenue and Collections: Bradley J. Morton, Division Chief.....	517-373-3203