

# Low Income Taxpayer Clinic List



Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the Internal Revenue Service and assist taxpayers in audits, appeals and collection disputes. LITCs can also help taxpayers respond to IRS notices and correct account problems.

If you are a low income taxpayer who needs assistance in resolving tax disputes with the IRS and you cannot afford representation, or if you speak English as a second language and need help understanding your taxpayer rights and responsibilities, you may qualify for help from an LITC that provides free or nominal cost assistance. Using poverty guidelines published annually by the Department of Health and Human Services (HHS), each clinic decides if you meet the income eligibility guidelines and other criteria before it agrees to represent you<sup>1</sup>.

Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of the federal government. Clinics receiving federal funding for the 2011 calendar year are listed below. These clinics are operated by nonprofit organizations or academic institutions.

In lieu of an LITC, low income taxpayers may be able to receive assistance from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents, or another nonprofit tax professional organization.

This publication is not a recommendation by the IRS that you retain a Low Income Taxpayer Clinic or other similar organization to represent you before the IRS. Contact information for clinics may change, so please check for the most recent information at <http://www.irs.gov/pub/irs-pdf/p4134.pdf>.

<sup>1</sup> For the 2011 calendar year, the income ceilings for low income representation are as follows:

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)		
	48 Contiguous States, Puerto Rico, and D.C.	Alaska	Hawaii
1	\$27,225	\$34,000	\$31,350
2	\$36,775	\$45,950	\$42,325
3	\$46,325	\$57,900	\$53,300
4	\$55,875	\$69,850	\$64,275
5	\$65,425	\$81,800	\$75,250
For each additional person, add	\$9,550	\$11,950	\$10,975

## Low Income Taxpayer Clinics

Type of Clinic: C = Controversy Clinic E = ESL Clinic B = Both Controversy and ESL Clinic

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
AK	Anchorage	Taxpayer Education Services	907-272-5432	B	Spanish, Yupik, Korean, German, Kenya, Hmong, Russian
	Anchorage	Alaska Business Development Center	1-800-478-3474 907-562-0335	B	Yupik, Cupik, Inupiat, Athabaskan, Tlingit, Haida
AL	Birmingham	T. A. Lawson State Community College	205-929-6384	E	Spanish
	Montgomery	Legal Services Alabama, Inc.	1-866-456-4995 334-329-0504	B	Spanish
AR	West Memphis	Delta Economic Education Resource Service	1-877-733-1704 870-733-1700	B	Spanish
	Fayetteville	Legal Aid of Arkansas, Inc.	1-800-967-9224 479-442-0600	B	Spanish, Marshallese
	Little Rock	University of Arkansas at Little Rock	501-324-9441	B	Spanish
AZ	Phoenix	Community Legal Services, Inc.	1-800-852-9075 602-258-3434	B	Spanish
	Chinle	DNA People's Legal Services, Inc.	1-800-789-7287 928-647-5242	B	Navajo, Hopi
	Tucson	Catholic Community Services of Southern Arizona	520-622-2801 x127	B	Spanish
CA	Fresno	Central California Legal Services, Inc.	1-800-675-8001 559-570-1200	B	Spanish, Hmong, Lao
	San Francisco	Asian Pacific Islanders Legal Outreach	415-567-6255	B	Chinese, Vietnamese, Korean, Tagalog, Japanese, others through interpreter services.
	Orange	Chapman University	1-877-242-7529 714-628-2535	C	Spanish, Vietnamese, others through interpreter services.
	San Francisco	Chinese Newcomers Service Center	415-421-2111 ext. 691	B	Cantonese, Mandarin, Chinese
	Los Angeles	HIV/AIDS Legal Services Alliance (HALSA)	1-866-953-1293 213-637-1690	C	Spanish, American Sign Language
	San Diego	Legal Aid Society of San Diego, Inc.	1-877-534-2524	C	Spanish, Russian, French, German, Farsi, Arabic, Tagalog, Korean, Vietnamese, Chinese, Laotian
	Northridge	Bookstein Tax Clinic	818-677-3600	B	Spanish
	San Diego	University of San Diego	619-260-7470	B	Spanish
	San Diego	Home Start, Inc.	619-229-3660	E	Aramaic, Arabic, Amharic, Chaldean, Spanish, Tigrinya, Russian, Vietnamese
	San Francisco	Homeless Prenatal Program	415-546-6756 x363	B	Spanish
	San Francisco	San Francisco Bar Association Volunteer Legal Services Program	415-982-1616	C	
	San Luis Obispo	California Polytechnic State University	1-877 318-6772	B	Spanish, others through interpreter services.
	Santa Ana	Legal Aid Society of Orange County	1-800-834-5001 714-571-5200	B	Spanish, Vietnamese, Korean, Mandarin, Farsi, others through interpreter services.
	CO	San Luis	Land Rights Council, Inc.	1-866-607-8462 719-672-1002	B
Denver		University of Denver	303-871-6239	C	Spanish
CT	Hamden	Quinnipiac University	203-582-3238	C	Spanish, others through interpreter services.
	Hartford	University of Connecticut	860-570-5165	C	Spanish, Vietnamese, French, Polish

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DC	Washington	American University	202-274-4144	C	Spanish, others through interpreter services.
	Washington	Central American Resource Center	202-328-9799	E	Spanish
	Washington	University of the District of Columbia	202-274-5073	B	All languages identified in DC Language Access Act
DE	Wilmington	Delaware Community Reinvestment Action Council, Inc.	1-877-825-0750 x102 302-654-5024 x102	B	Spanish
FL	Plant City	Bay Area Legal Services, Inc.	813-232-1343	B	Spanish, Creole, others through interpreter services.
	Palatka	Community Legal Services of Mid-Florida, Inc.	1-866-886-1799 386-328-8361	B	Spanish, Creole, Vietnamese, others through interpreter services.
	St. Petersburg	Gulfcoast Legal Services, Inc.	1-800-230-5920 727-821-0726	B	Spanish, Creole, French, Russian, Swahili, Czech
	Miami	Haitian Neighborhood Center, Sant La	305-573-4871	E	Creole, Spanish
	Plantation	Legal Aid Service of Broward County, Inc.	954-765-8950	B	Spanish, Creole
	West Palm Beach	Legal Aid Society of Palm Beach County, Inc.	1-800-403-9353 561-655-8944	B	Spanish, Creole
	Miami	Legal Services of Greater Miami, Inc.	305-576-0080	B	Creole, Haitian, Spanish
	Tallahassee	Legal Services of North Florida, Inc.	850-385-9007	B	Spanish
	Jacksonville	Three Rivers Legal Services, Inc.	1-866-256-8091 904-394-7450	B	Spanish, Bosnian
GA	Atlanta	Georgia State University Foundation, Inc.	404-413-9230	C	Spanish
	Hinesville	JC Vision and Associates, Inc.	1-866-902-4266 912-877-4243	B	Spanish
	Cedartown	The Tax Care Clinic	706-252-2178	C	Spanish
HI	Honolulu	Volunteer Legal Services Hawaii	1-800-839-5200 808-528-7046	B	Chuukese, Japanese, Samoan, others through interpreter services.
	Honolulu	Legal Aid Society of Hawaii	1-800-499-4302 808-536-4302	B	Japanese, Filipino, Chinese, Spanish, Vietnamese
IA	Des Moines	Iowa Legal Aid	1-800-532-1503 515-243-1193	B	All Languages through interpreter services.
ID	Moscow	University of Idaho College of Law Legal Aid Clinic	1-877-200-4455 208-885-6541	C	Spanish
	Twin Falls	La Posada, Inc.	208-734-8700 208-735-1189	B	Spanish
IL	East Dundee	Administer Justice	847-844-1100	B	Spanish, Polish, American Sign-Language, others through interpreter services.
	Chicago	Center for Economic Progress	312-252-0280	B	Spanish
	Chicago	Korean American Community Services	773-583-5501	E	Korean, Spanish
	Chicago	Illinois Institute of Technology	312-906-5050	C	Spanish
	Chicago	Loyola University Chicago School of Law	312-915-7176	C	
	East St. Louis	Taxpayer Outreach Clinic	1-866-862-8293 618-874-8580	B	Chinese, Spanish
	Wheaton	Prairie State Legal Service, Inc.	1-800-690-2130 630-690-2130	C	Spanish
IN	Valparaiso	The Lutheran University Association, Inc.	1-888-729-1064 219-465-7903	C	Spanish, Chinese, Russian, Polish, Korean
	Indianapolis	Neighborhood Christian Legal Clinic	317-429-4131	B	Spanish, French, Chinese, Karen, Chin, Burmese
	Bloomington	Indiana Legal Services, Inc.	1-800-822-4774 812-339-7668	C	English
KS	Lawrence	The University of Kansas Center for Research	785-864-5665	B	Chinese, Urdu, Hindi, Spanish, others through interpreter services.
	Wichita	Cerebral Palsy Research Foundation of Kansas, Inc.	1-800-550-5804 316-688-1888	C	Spanish
KY	Richmond	AppalReD Legal Aid	1-800-477-1394 859-624-1394	B	All Languages through interpreter services.
	Louisville	Legal Aid Society, Inc.	1-800-292-1862 502-584-1254	C	All Languages through interpreter services.
	Erlanger	Northern Kentucky University Research Foundation	859-572-5781	C	Spanish
LA	New Orleans	Southeast Louisiana Legal Services, Corp.	1-877-521-6242 504-529-1000	C	Spanish, Vietnamese, Hindi, Portuguese
	Baton Rouge	Southern University Law Center	225-771-3333	C	
MA	Waltham	Bentley University	1-800-273-9494 781-891-2083	B	Spanish, Portuguese, Russian, Haitian, Chinese
	Boston	Greater Boston Legal Services	1-800-323-3205 617-371-1234	B	All Languages through interpreter services.
	Springfield	Springfield Partners for Community Action	413-263-6500	B	Spanish, Russian, French, Portuguese, Vietnamese, Chinese, Somali
MD	Baltimore	University of Maryland, Baltimore	410-706-3295	C	
	Baltimore	Maryland Volunteer Lawyers Service	1-800-510-0050 410-547-6537	C	170 Languages through interpreter services.
	Baltimore	CASA de Maryland, Inc.	301-431-4185	E	Spanish, French
ME	Bangor	Pine Tree Legal Assistance, Inc.	207-942-8241	B	As needed through interpreter services.

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
MI	East Lansing	Michigan State University College of Law	517-336-8088	B	All Languages through interpreter services.
	Ann Arbor	The Regents of the University of Michigan	734-936-3535	B	Spanish
	Detroit	Accounting Aid Society	1-866-673-0873 313-556-1920	B	Arabic, Spanish, others through interpreter services.
MN	Minneapolis	Mid-Minnesota Legal Assistance	1-800-292-4150 612-334-5970	B	Spanish, Somali, Russian, Arabic, Hmong, Oromo, Amharic
	Minneapolis	University of Minnesota	612-625-5515	B	Somali, Hmong, Spanish
MO	Kansas City	Legal Aid of Western Missouri	1-800-990-2907 816-474-6750	B	All Languages through interpreter services.
	Springfield	Missouri State University	417-836-3007	B	Chinese, Korean, Spanish, others through interpreter services.
	Kansas City	The UMKC Graduate Tax Law Foundation	816-235-6201	C	Spanish, others through interpreter services.
MS	Oxford	North Mississippi Rural Legal Services	1-888-808-8049	B	All Languages through interpreter services.
	Jackson	The FI&ED Association, Inc.	601-500-7739	B	Spanish
MT	Helena	Montana Legal Services Association	1-800-666-6899	C	
NC	Greenville	Legal Aid of North Carolina	1-800-682-4592 252-758-0113	B	Spanish
	Charlotte	Legal Services of Southern Piedmont, Inc.	1-800-438-1254 (E) 1-800-247-1931 (SP) 704-376-1600	B	Spanish
	Camden	Northeastern Community Development Corporation	252-338-5466	B	Spanish
	Durham	Community Reinvestment Association of North Carolina	919-667-1000	E	Spanish
	Durham	North Carolina Central University School of Law	919-530-6333	C	Spanish
ND	Bismarck	Legal Services of North Dakota	1-877-639-8695	B	Hidatsa, Mandan, Arikara, Dakota Sioux, Arabic, Somali, Bhutanese, Swahili, and Bosnian
NE	Omaha	Legal Aid of Nebraska	402-348-1069	B	Spanish, others through interpreter services.
NH	Concord	Legal Advice & Referral Center	603-224-3333	E	All Languages through interpreter services.
	Concord	NH Pro Bono Referral System	603-228-6028	C	Spanish, others through interpreter services.
NJ	Newark	Rutgers Law School	973-353-1685	C	Spanish
	Edison	Legal Services of New Jersey	1-888-576-5529 732-572-9100	B	Spanish, French, Creole, Italian, Hindi, Arabic, others through interpreter services.
	Jersey City	Northeast New Jersey Legal Services	201-792-6363	B	Spanish, Arabic, Korean, Hindi, Chinese
	Vineland	South Jersey Legal Services	1-800-496-4570 856-691-0494	B	Spanish, others through interpreter services.
NM	Albuquerque	Regents of the University of New Mexico	505-277-5265	C	Spanish
NV	Las Vegas	Nevada Legal Services	702-386-0404	B	Spanish, others through interpreter services.
NY	Albany	Albany Law School	518-445-2328	C	As needed through interpreter services.
	Brooklyn	Bedford-Stuyvesant Community Legal Services Corp.	718-636-1155	C	Spanish, Creole Chinese, French
	Buffalo	Erie County Bar Association Volunteer Lawyers Project, Inc.	1-800-229-6198	C	Spanish
	New York	Fordham University	212-636-7353	C	Spanish
	New York	The Legal Aid Society	212-426-3013	B	Spanish, Mandarin, Chinese
	Rochester	Volunteer Legal Services Project of Monroe County, Inc.	585-232-3051	E	Spanish, French, American Sign Language
	Bronx	Legal Services NYC-Bronx	718-928-3700	C	Spanish, others through interpreter services.
	Jamaica	Queens Legal Services	347-592-2178	B	All Languages through interpreter services.
	Rochester	Pathstone, Inc.	1-800-888-6770 585-340-3300	B	Spanish
	Brooklyn	South Brooklyn Legal Services, Inc.	718-237-5528	B	Spanish, Creole, American Sign Language, others through interpreter services.
	Syracuse	Syracuse University	315-443-4582	C	
Elmsford	Westchester Community Opportunity Program, Inc.	914-592-5600 x113	E	Spanish	
OH	Toledo	Advocates for Basic Legal Equality, Inc.	1-800-837-0814 419-255-0814	E	Spanish, others through interpreter services.
	Akron	Community Legal Aid Services, Inc.	1-800-998-9454	B	Spanish, others through interpreter services.
	Columbus	Ohio State Legal Services Association	1-800-589-5888 614-221-7201	C	
	Piketon	The Community Action Committee of Pike County	1-866-820-1185 740-289-2371	C	
	Cleveland	Friendship Foundation of American-Vietnamese, Inc.	216-961-6005 216-965-5238	E	Cambodian, Laotian, Spanish, Arabic, Vietnamese
	Columbus	The Legal Aid Society of Columbus	1-888-246-4420 614-241-2001	C	Spanish, Somali, Russian, American Sign Language
	Cleveland	The Legal Aid Society of Cleveland	1-888-817-3777	C	Cambodian, Laotian, Spanish, Arabic, Vietnamese
	Toledo	Legal Aid of Western Ohio, Inc.	1-877-894-4599 1-888-534-1432	C	Spanish, others through interpreter services.
OK	Oklahoma City	Oklahoma Indian Legal Services, Inc.	1-800-658-1497 405-943-6457	B	Spanish
	Tulsa	Community Action Project of Tulsa County	918-382-3200 918-382-3352 918-382-3237	B	Spanish, Russian, Asian

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State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
OR	Gresham	Catholic Charities	503-489-6828 503-489-6845	B	Spanish
	Portland	Legal Aid Services of Oregon	1-888-610-8764 503-224-4086	B	Spanish, Russian, Chinese, others through interpreter services.
	Portland	Lewis & Clark College Legal Clinic	503-768-6500	C	All Languages through interpreter services.
PA	Lancaster	Central Pennsylvania Federal Tax Clinic	1-800-732-0018 717-299-7388 x3911	B	Spanish
	Philadelphia	Philadelphia Legal Assistance Center, Inc.	1-888-541-1544 215-981-3800	E	Spanish
	Pittsburgh	Jewish Family & Children's Services	412-422-7200	E	Spanish, French, Portuguese, Burmese, Chinese, Korean, Turkish, Hindi, Vietnamese, Russian, Hebrew, Arabic, German
	Pittsburgh	University of Pittsburgh	412-648-1300	C	
	Philadelphia	Villanova University School of Law	1-866-655-4419 610-519-4123	C	Spanish, others through interpreter services.
	Scranton	United Way of Lackawanna and Wayne Counties	570-343-1267	B	Spanish
	Philadelphia	Philadelphia VIP	215-523-9550	C	Spanish
PR	Santa Isabel	Rural Opportunities Puerto Rico, Inc.	1-888-440-1716	B	Spanish
RI	Providence	Rhode Island Tax Clinic, Inc.	401-421-1040	B	Spanish, Portuguese, Creole
	Providence	Rhode Island Legal Services, Inc.	401-274-2652	B	Spanish, Cambodian, Hmong, Laotian
SC	Greenville	South Carolina Legal Services	1-800-753-4825 864-679-3232	B	Spanish
	Columbia	South Carolina Association of Community Action Partnerships	1-888-722-4227 803-771-9404	E	Spanish
SD	Spearfish	Black Hills State University Foundation	605-390-4391	C	Spanish, Lakota
TN	Nashville	Conexion Americas	615-269-6900	E	Spanish
	Memphis	Memphis Area Legal Services, Inc.	1-800-499-1602 901-523-8822	B	Spanish, others through interpreter services.
	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberlandds	1-866-481-3669 865-483-8454	B	Spanish, others through interpreter services.
TX	Sugarland	Centro Familiar Cristiano, Inc.	281-340-2400	E	Spanish, German
	Midland	Federal Tax Clinic	1-877-333-8295 432-682-5200	B	Spanish
	San Antonio	Project Quest, Inc.	210-270-4690	B	Spanish
	Houston	Houston Volunteer Lawyer's Program	713-228-0735	C	Spanish, Urdu, Mandarin, Vietnamese
	El Paso	El Paso Affordable Housing Credit Union Service Organization	915-838-9608	E	Spanish
	Ft. Worth	Legal Aid of Northwest Texas	1-800-955-3959 817-336-3943	B	Spanish
	Austin	Texas Rio Grande Legal Aid, Inc.	1-888-988-9996	B	Spanish
	Lubbock	Texas Tech University	1-800-742-8037 806-742-4312	B	Spanish
	Bryan	Lone Star Legal Aid	1-800-570-4773 979-775-5050	B	Spanish, Vietnamese, others through interpreter services.
UT	Provo	Centro Hispano	801-655-0258	B	Spanish, Portuguese
	Salt Lake City	University of Utah	1-888-361-5482 801-236-8053	B	Spanish
VA	Arlington	ECDC Enterprise Development Group	703-685-0510 x257	B	Spanish, Amharic, Farsi, Vietnamese
	Richmond	The Community Tax Law Project	1-800-295-0110 804-358-5855	B	Spanish
	Lexington	Washington & Lee University	540-458-8918	C	Spanish
VT	Barre	Central Vermont Community Action Council, Inc.	802-479-1053	B	All Languages through interpreter services.
	Burlington	Vermont Legal Aid, Inc.	1-800-747-5022 802-863-5620	C	All Languages through interpreter services.
WA	Spokane	Gonzaga University	1-800-793-1722 509-313-5791	B	Spanish
	Seattle	University of Washington	1-866-866-0158 206-685-6805	B	Spanish, Russian, Vietnamese, Somali, Mandarin, Korean, French
WI	Milwaukee	University of Wisconsin-Milwaukee	1-866-896-5482 414-229-3232	C	Spanish
	Milwaukee	Legal Aid Society of Milwaukee, Inc.	414-727-5300	C	Spanish, American Sign Language
	Whitewater	University of Wisconsin-Whitewater Lubar School Of Business	1-877-899-5482 262-472-1293	B	Spanish
	Wausau	Wisconsin Judicare, Inc.	1-800-472-1638 715-842-1681	B	Spanish, Hmong
WV	Morgantown	West Virginia University Research Corporation	1-866-964-7249 304-293-7249	C	All Languages through interpreter services.
	Charleston	Legal Aid of West Virginia	1-866-255-4370 304-343-4481	B	Spanish, others through interpreter services.
WY	Casper	Wyoming Free Tax Service	307-265-6917	C	Spanish
	Jackson	Latino Resource Center	1-888-310-6999 307-734-0333	B	Spanish