

Publication 4134
Low Income Taxpayer Clinic List

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

If you are a low income taxpayer who cannot afford professional tax assistance or if you speak English as a second language (ESL) and need help understanding your tax rights and responsibilities, you may qualify for help from a LITC that provides free or nominal cost assistance. Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of, and are not associated with, the federal government. These clinics are operated by nonprofit organizations or academic institutions.

Clinics receiving federal funding for the 2008 calendar year are listed below. Each clinic independently decides if you meet the income guidelines¹ and other criteria before it agrees to represent you.

Low income taxpayers also may be able to receive assistance from an attorney referral system operated by state bar associations, state or local societies of accountants and other nonprofit tax professional organizations.

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.

¹ The department of Health and Human Services (HHS) publishes poverty guidelines each year. A controversy clinic receiving federal funding must have at least 90% of the taxpayers served with incomes that do not exceed 250% of the poverty guidelines. For the 2008 calendar year, the income ceilings for low income representation for the 48 contiguous States, the District of Columbia, and Puerto Rico are as follows:

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)
1	\$26,000
2	\$35,000
3	\$44,000
4	\$53,000
5	\$62,000

For family units with more than 5 members, add \$9,000 for each additional member.

Note: HHS publishes separate poverty guidelines for Alaska and Hawaii. See: <http://aspe.hhs.gov/poverty/08poverty.shtml>. The poverty guidelines for Guam follow those for Hawaii.

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

Low Income Taxpayer Clinics (LITCs)					
State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
AK	Anchorage	Taxpayer Education Services	907-272-5432	B	Yupik, Korean, Samoan, German, Spanish
AK	Anchorage	ABDC's Volunteer Tax and Loan Program	972-562-0335	B	All Alaskan Native Languages
AL	Birmingham	Lawson State Community College LITC	205-925-1039	E	Spanish
	Tuskegee	Legal Services Alabama	334-724-4525	B	Spanish
AR	West Memphis	Delta Economic Education Resource Service	870-733-1704 1-877-733-1704	B	Spanish
	Jonesboro	Legal Aid of Arkansas	1-800-234-3544	E	Spanish
	Little Rock	William H Bowen School of Law LITC	501-324-9441 501-324-9948	B	Spanish
AZ	Phoenix	CLS LITC Controversy and Outreach Program	602-258-3434	B	Spanish
	Window Rock	DNA-People's Legal Services, Inc.	1 800-789-7287 928-871-4151	B	Navajo/Hopi
	Tucson	Catholic Community Services of Southern AZ	520-388-9153	B	Spanish
CA	Fresno	Central California Legal Services LITC	559-570-1200 1-800-675-8001	B	Spanish/Hmong
	San Francisco	Asian Pacific Islanders Legal Outreach	415-567-6255	B	Cantonese, Mandarin, Vietnamese, Japanese, Tagalog, Korean
	Orange	Chapman University Tax Law Clinic	714-628-2535	C	Spanish/Vietnamese
	San Francisco	Chinese Newcomers Service Center	415-421-2111 ext. 691	B	Cantonese/Mandarin/Chinese
	Los Angeles	HIV/AIDS Legal Services Alliance (HALSA)	213-637-1690	C	Spanish
	San Diego	Legal Aid Society of San Diego, Inc. LITC	619-471-2674 1-877-534-2524	B	Spanish/Russian/French/German/Farsi/Arabic/Tagalog/Korean/Vietnamese/Chinese/Laotian
	Northridge	The Bookstein Tax Clinic	818-677-3600	B	Spanish
	San Diego	University of San Diego Tax Clinic	619-260-7470	B	Spanish
	South Pasadena	Tax Clinic and Education Outreach of San Gabriel Valley	626-407-2945	B	Chinese

CA	Santa Ana	Legal Aid Society of Orange County	714-571-5258 1-800-834-5001	B	Farsi/Spanish/Vietnamese
CO	San Luis	Southern Colorado LRC Tax Clinic	719-672-1002 1-866-607-8462	B	Spanish
CO	Denver	Graduate Tax Program	303-871-6331 800-426-8802	C	English
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	C	Spanish
	Hartford	University of Connecticut School of Law Tax Clinic	860-570-5165	C	Spanish
DC	Washington	Janet R. Spragens Federal Tax Clinic	202-274-4144	C	Spanish
	Washington	CARECEN's ESL LITC	202-328-9799	E	Spanish
	Washington	UDC David A. Clarke School of Law LITC	202-274-7400	B	Spanish
DE	Wilmington	Delaware Community Reinvestment Action Council (DCRAC) LITC	1-877-825-0750	B	Spanish
FL	Plant City	Bay Area LITC	813-752-1335	B	Spanish
	Palatka	Community Legal Services of Mid-Florida (CLSMF) LITC	1-866-886-1799	B	Spanish
	St. Petersburg	Gulfcoast Legal Services LITC	727-821-0726 1-800-230-5920	B	Spanish
	Miami	Sant La LITC	305-573-4871	E	Spanish/Haitian
	Plantation	Legal Aid Service of Broward County LITC	954-765-8950	C	Spanish/Creole
	West Palm Beach	Legal Aid Society of Palm Beach County LITC.	561-655-8944 ext. 287	B	Spanish/Creole
	Miami	Legal Services of Greater Miami, LITC	305-576-0080	B	Creole/Haitian/Spanish
	Tallahassee	Legal Services of North Florida	850-385-9007 ext. 55	B	Spanish
	Jacksonville	Three Rivers Legal Services LITC	904-394-7450	B	Spanish/Bosnian
GA	Atlanta	Georgia State University College of Law Tax Clinic	404-413-9230	C	Spanish
	Hinesville	JC Vision and Associates LITC.	912-877-4243 1-866-902-4266	B	Spanish
	Atlanta	Women's Economic Development	678-904-2201	E	Spanish
GU	Mangilao	School of Business and Public Admin.	671-735-2501	B	Chamorro/Tagalog
HI	Honolulu	Community Tax Education & Tax Assistance LITC	808-522-0674	B	Chukese/Filipino/Italian/Hawaiian/Japanese/Korean/Marshallese/Samoan/Vietnamese
	Honolulu	Legal Aid Society of Hawaii	808-536-4302	B	Japanese/Filipino
IA	Des Moines	Legal Services Corporation of Iowa	515-243-2151 1-800-532-1275	B	Spanish Interpretation available for other languages
ID	Moscow	College of Law Legal Aid Clinic	208-885-6541 1-877-200-4455	B	Spanish
IL	East Dundee	Administer Justice	847-844-1100	B	Spanish
	Chicago	Midwest Tax Clinic	312-630-0284 1-888-827-8511	B	Spanish
	Chicago	Korean American Community Services	773-583-5501	E	Korean/Spanish
	Chicago	Chicago Kent College of Law LITC	312-906-5050 312-906-5041	C	Spanish
	Chicago	Loyola University Chicago School of Law Federal Tax Clinic	312-915-7176	C	English
IN	Valparaiso	Valparaiso University Law Clinic	219-465-7903 1-888-729-1064	C	Spanish
	Indianapolis	Neighborhood Christian Legal Clinic	317-415-5337	B	Spanish
	Bloomington	LITC at ILS Bloomington	1-800-822-4774	C	English
KS	Lawrence	Legal Services for Students	785-864-5665	B	Spanish/Additional Languages
	Wichita	South Central Kansas LITC	316-688-1888 1-800-550-5804	C	English
KY	Richmond	LITC of Appalred	1-800-477-1394	B	Spanish
	Louisville	Legal Aid Society LITC	502-584-1254 1-800-292-1862	B	Spanish
	Covington	Northern Kentucky University LITC	859-572-6124 859-572-5781	B	Spanish
LA	New Orleans	New Orleans Legal Assistance	504-529-1000 1-877-521-6242	C	Spanish/Vietnamese
	Baton Rouge	Southern University Law Center LITC	225-771-3333	C	English
MA	Waltham	Bentley College Multi-Lingual Tax Information Program	781-891-2083	B	Haitian/Creole/Arabic/Italian/Russian/Spanish/Armenian
	Boston	Greater Boston Legal Services LITC	617-371-1234	B	Chinese/Creole/Haitian Spanish
	Springfield	Springfield Partners for Community Action	413-263-6500	E	Spanish/Vietnamese
MD	Baltimore	University of Baltimore	410-837-5727	C	English
	Baltimore	Maryland Volunteer Lawyers Service LITC	1-800-510-0050 410-547-6537	C	English

ME	Bangor	Pine Tree Legal Assistance	207-942-8241	C	English
MI	East Lansing	Michigan State University College of Law - LITC	517-336-8084	B	Arabic/Bahasa/Chinese/French/ German/Greek/Hindi/Indonesian/Malay/Polish/ Spanish/Urdu/Thai/Korean/Japanese/Italian/ Russian/Vietnamese
	Flint	Legal Services of Eastern Michigan LITC	1-800-322-4512 810-234-2621	B	Spanish
	Ann Arbor	University of Michigan Law School Tax Clinic	734-936-3535	B	Spanish
MN	Detroit	Accounting Aid Society LITC	313-647-9620	B	Arabic/Spanish
	Minneapolis	Mid-Minnesota Legal Assistance LITC	612-332-1441	B	Spanish/Somali/Russian/Arabic/ Hmong/Oromo/Amharic
MO	Minneapolis	University of Minnesota Tax Clinic	612-625-5515	B	Somali/Hmong/Spanish
	Kansas City	LITC at Legal Aid of Western Missouri	816-474-6750	E	Spanish
	Springfield	Missouri State University LITC	417-836-3007 417-836-5414	B	Chinese/Korean/Spanish/Thai/Vietnamese
MS	Kansas City	Kansas City Tax Clinic	816-235-6201	C	English
MS	Oxford	Mississippi Taxpayer Assistance Project	1-888-808-8049	B	Spanish
MT	Missoula	Montana Legal Services Association LITC	1-800-666-6899 406-543-8343	C	English
NC	Durham	Duke University School of Law	919-613-7169 1-888-600-7274	C	Spanish
	Greenville	Northeastern NC Low Income Taxpayer Assistance Project	252-758-0113 1-800-682-4592	B	Spanish
	Charlotte	Western North Carolina LITC	704-971-2622 1-800-438-1254	B	Spanish
	Camden	Northeastern Community Development Corporation	252-338-5466 ext 21 252-331-1601	B	Spanish
ND	New Town	Legal Services of North Dakota LITC	1-877-639-8695 1-800-634-5263	B	Arikara/Hidatsa/Mandan
NE	Omaha	Legal Aid of Nebraska LITC	402-438-1060 1-877-250-2016	B	Spanish
NH	Concord	Legal Advice & Referral Center	603-224-3333 ext. 619 1-800-639-5290 ext. 619	E	Spanish
	Concord	NH Pro Bono LITC	603-228-6028	C	English
NJ	Newark	Rutgers Law School Federal Tax Clinic	973-353-1685	C	Spanish
	Edison	Tax Legal Assistance Project	1-888-576-5529	B	Spanish/French/Creole/19 other languages
	Bridgeton	South Jersey Legal Services	1-800-496-4570	B	Spanish
NM	Albuquerque	University of New Mexico School of Law Clinical Law Programs	505-277-5265	C	English
NV	Las Vegas	Nevada Legal Services LITC	1 866-432-0404	B	Spanish
NY	Albany	Albany Law School Clinic & Justice Center LITC	518-445-2328	C	English
	Brooklyn	Bedford-Stuyvesant LITC	718-636-1155	C	Spanish
	Buffalo	Erie County Bar Association Volunteer Lawyers Project LITC	716-847-0662 ext.13	C	English
	New York	Fordham Law School Tax Litigation Clinic	212-636-7353	C	English
	New York	Legal Aid Society LITC (NY)	212-426-3013	B	Spanish/Chinese
	Rochester	Volunteer Legal Services Project LITC	585-232-3051	E	Spanish/Interpretype for Hearing Impaired
	Bronx	Legal Services for New York City-Bronx LITC (LSNY Bronx)	718-928-3700	C	English
	Jamaica	Queens Legal Services Corporation	718-657-8611	B	Chinese/Creole/Hindi/Korean/ Russian/Spanish/Urdu
	Rochester	Rural Opportunities, Inc.	585-340-3342 1-800-888-6770	B	Spanish
	Brooklyn	Brooklyn Low Income Taxpayer Clinic	718-237-5528	B	Spanish/140 other languages
	Syracuse	Syracuse University College of Law LITC	315-443-4582	C	Spanish/Vietnamese
	Elmsford	WestCOP Taxpayer Education Services	914-592-5600 ext. 163	E	Spanish
Flushing	Young Korean American Service & Education Center LITC	718-460-5600	E	Korean	
OH	Toledo	Advocates for Basic Legal Equality LITC	1-800-837-0814	B	Spanish
	Akron	Community Legal Aid Services LITC	1-800-998-9454	B	Spanish
	Columbus	Ohio State Legal Services Association LITC	1-800-589-5888	C	Spanish
	Piketon	Community Action Committee of Piketon County	740-289-2371	C	English
	Cleveland	Friendship Foundation of American-Vietnamese LITC	216-961-6005	E	Cambodian/Laotian/Spanish/Arabic/Vietnamese
	Columbus	Legal Aid Society of Columbus LITC	614-241-2001 1-888-246-4420	C	Spanish
	Cleveland	Legal Aid Society of Cleveland LITC	216-687-1900	C	English

OK	Oklahoma City	Oklahoma Indian Legal Services LITC	405-943-6457 1-800-658-1497	B	Navajo
OR	Gresham	EI Programa Hispano	503-669-8350	B	Spanish
	Portland	Legal Aid Services of Oregon LITC	503-648-7163 503-640-8228 ext. 115	B	Spanish/200 other languages
	Portland	Lewis & Clark College Legal Clinic	503-768-6500	C	English
PA	Pittsburgh	LITC Tax Practicum	412-396-5877	C	English
	Pittsburgh	Jewish Family & Children's Service LITC	412-422-7200	E	Russian/Spanish/Serbo-Croatian/Chinese
	Philadelphia	PFP/VIP LITC	215-981-3800 1-888-541-1544	B	Spanish
	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	C	English
PA	Philadelphia	Villanova University School of Law Federal Tax Clinic	610-519-4123 1-888-829-2546(E) 1-866-655-4419(S)	C	Spanish
	Adjuntas	Rural Opportunities Puerto Rico	787-829-6024 1-800-888-6770	B	Spanish
RI	Providence	Rhode Island Legal Services LITC	401-274-2652 1-800-637-4529	B	Spanish/Portuguese
	Providence	Rhode Island Tax Clinic LITC	401-421-1040	B	Spanish
SC	Greenville	South Carolina Legal Services	1-888-346-5592	B	Spanish
	Florence	CRLS LITC	843-667-1896	E	Spanish
	Columbia	South Carolina Association of Community Action Partnerships LITC	803-771-1524	E	Spanish
SD	Spearfish	South Dakota LITC	605-642-6002	B	Lakota
SD	Vermillion	USD School of Law	1-800-747-1895	C	English
TN	Nashville	Conexion Americas LITC	615-269-6900	E	Spanish
	Oak Ridge	Legal Aid Society Tennessee Taxpayer Project	865-483-8454 1-866-481-3669	B	Spanish
TX	Sugarland	Centro Familiar Cristiano, Inc. LITC	281-340-2400	E	Spanish/German
	Midland	Federal Tax Clinic	432-682-5200	B	Spanish
	San Antonio	Project Quest	210-270-4690	B	Spanish
	Houston	Houston Volunteer Lawyers Program LITC	713-228-0732	C	English
	El Paso	El Paso Affordable Housing LITC	915-838-9608	E	Spanish
	Ft. Worth	Legal Aid of Northwest Texas	214-748-1234	B	Spanish
	Austin	Texas Rio Grande Texas Taxpayer Assistance Project	1-888-988-9996	B	Spanish
UT	Lubbock	Texas Tech University School of Law LITC	806-742-4312 1-800-420-8037	B	Spanish
	Provo	Action Contra La Pobeza Inc Centro Hispano	801-655-0258 801-655-0657	B	Spanish
VA	Salt Lake City	University of Utah LITC	801-236-8053	B	Spanish
	Richmond	Community Tax Law Project LITC	804-358-5855 800-295-0110	B	Spanish
	Lexington	Washington & Lee LITC	540-458-8258	B	Spanish
VT	Portsmouth	House of Hope Foundation LITC	757-558-4673	E	Spanish
	Barre	Central Vermont LITC	802-479-1053 1-800-639-1053	B	Bosnian/Spanish/French/Russian
WA	Montpelier	Vermont Low Income Taxpayer Project	1-800-889-2047	C	English
	Spokane	Gonzaga University LITC	509-323-5791	B	Spanish/Russian
	Seattle	University of Washington School of Law LITC	206-685-6805 1-866-866-0158	B	Spanish/Russian/Somali/Chinese/Japanese
WI	Vancouver	National Youth Support & Development LITC	360-253-3001	E	Russian/Ukrainian
	Milwaukee	University of Wisconsin-Milwaukee LITC	414-229-3232	C	English
	Milwaukee	Taxpayer Advocacy and Counseling Services	414-727-5300	C	Spanish
	Whitewater	University of Wisconsin-Whitewater LITC	262-472-1956	B	Spanish
WV	Wausau	Wisconsin Judicare LITC	1-800-472-1638	B	Spanish
	Morgantown	Clinical Law Program LITC	304-293-7249	C	English
WV	Martinsburg	Legal Aid of West Virginia	304-343-4481	E	Spanish
WY	Jackson	Teton County LITC	307-734-0333	E	Spanish