

If you are a low income taxpayer who cannot afford professional tax assistance during audits of your federal income tax return, you may qualify for help from Low Income Taxpayer Clinics or other organizations that provide free assistance in tax disputes.

Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the Internal Revenue Service in audit, appeals, and collection issues, for free or for a nominal charge.

Low Income Taxpayer Clinics receive partial funding from the IRS. However, the clinics 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.

These Federally-funded clinics are listed below. Each clinic independently decides if you meet its income guidelines¹ and other criteria before it agrees to represent you.

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

This notice is not, and should not be understood to be, 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. IRS Publication 3319, *Grant Application Package and Guidelines* lists income ceilings for low income representation and contains a table for a family unit from 1 to 5.

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)
1	\$22,150
2	\$29,850
3	\$37,550
4	\$45,250
5	\$52,950
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Low Income Taxpayer Clinics (LITCs)

State	City	Name	Phone
Alabama	Birmingham	Lawson State College	(205) 925-1039
Alaska	Anchorage	Alaska Business Development Center, Inc.	(907) 562-0335
Arizona	Phoenix	Community Legal Services, Inc.	(602) 258-3434
Arizona	Window Rock	DNA-People's Legal Service, Inc.	(928) 871-4151
Arkansas	Little Rock	University of Arkansas at Little Rock	(501) 324-9948
California	Fresno	Central California Legal Services, Inc.	(209) 723-5466
California	Los Angeles	HIV & AIDS Legal Services Alliance (HALSA)	(213) 201-1381
California	Los Angeles	Community Based Education and Development	(323) 937-7772
California	Los Angeles	Filipino American Service Group, Inc.	(213) 487-9804
California	Los Angeles	Korean Resource Center	(323) 937-3718
California	Los Angeles	Pepperdine University	(213) 347-6357
California	Orange	Chapman University School of Law	(714) 628-2531
California	Redwood City	Association of Cultural Advancement for Vietnamese	(650) 368-4200
California	San Diego	University of San Diego School of Law	(619) 260-7470
California	San Francisco	Nihonmachi Legal Outreach	(415) 567-6255
California	San Francisco	San Francisco Bar Association Volunteer Legal Services Program	(415) 782-8974
California	Santa Ana	Legal Aid Society of Orange County	(714) 571-5227
Colorado	Denver	University of Denver (Colorado Seminary)	(303) 871-6368
Connecticut	Hamden	Quinnipiac College School of Law	(203) 582-3238
Connecticut	Hartford	University of Connecticut School of Law	(860) 570-5461
DC		American University	(202) 274-4004
DC		Central American Resource Center	(202) 328-9799
Delaware	Wilmington	Delaware Community Reinvestment Action Council, Inc.	(302) 654-5024
Delaware	Wilmington	Legal Services Corporation of Delaware, Inc.	(302) 575-0408
Florida	Daytona Beach	Central Florida Legal Services, Inc.	(386) 255-6573
Florida	Florida City	Coalition of Florida Farmworker Organizations, Inc.	(305) 246-0357
Florida	Gainesville	Three Rivers Legal Services, Inc.	(352) 372-0519
Florida	Miami	Legal Services of Greater Miami, Inc.	(305) 576-0080
Florida	Pensacola	Northwest Florida Legal Services, Inc.	(850) 432-2336
Florida	Tallahassee	Legal Services of North Florida	(850) 385-9007
Florida	Tampa	Bay Area Legal Services, Inc.	(813) 232-1222
Georgia	Atlanta	Georgia State Foundation	(404) 651-2072
Georgia	Atlanta	Morehouse College	(404) 507-8618
Georgia	Atlanta	Atlanta One Stop Capital Shop, Inc.	(404) 853-7671
Georgia	Hinesville	JC Visions and Associates, Inc.	(912) 877-4243
Hawaii	Honolulu	Hawaii Pro Bono Lawyer Project Legal Services of Hawaii	(808) 528-7051
Hawaii	Honolulu	Legal Aid Society of Hawaii	(808) 527-8058
Idaho	Moscow	University of Idaho	(208) 885-6541
Illinois	Chicago	Loyola University Chicago School of Law	(312) 915-6426
Illinois	Chicago	Korean American Resource & Cultural Center	(773) 506-5158
Illinois	Chicago	Tax Assistance Program- It Adds Up	(312) 822-0595
Illinois	Chicago	Illinois Institute of Technology	(312) 567-3035
Illinois	Chicago	Center for Law and Human Services	(312) 252-0280
Indiana	Columbus	Su Casa Columbus	(812) 376-6897
Indiana	Indianapolis	Neighborhood Christian Legal Clinic	(317) 415-5337
Indiana	Valparaiso	The Lutheran University Association d.b.a. Valparaiso University	(219) 465-7903
Iowa	Des Moines	Legal Services Corporation of Iowa	(515) 243-2151
Kansas	Emporia	Emporia State University	(620) 341-6346
Kansas	Kansas City	El Centro, Inc.	(913) 281-1259
Kansas	Lawrence	University of Kansas Legal Services for Students	(785) 864-5665
Kentucky	Highland Heights	Northern Kentucky University	(859) 572-6124
Kentucky	Louisville	Legal Aid Society, Inc. (Volunteer Lawyer Program)	(502) 584-1254
Louisiana	Baton Rouge	Southern University Law Clinic	(225) 771-3333
Louisiana	New Orleans	New Orleans Legal Assistance Corporation	(504) 529-1000
Maine	Portland	Pine Tree Legal Assistance	(207) 774-8211
Maryland	Baltimore	Maryland Volunteer Lawyers Service	(410) 539-6800
Maryland	Bowie	National Tax Clinic, Inc.	(301) 249-8820

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Massachusetts	Boston	Greater Boston Legal Services	(617) 603-1612
Massachusetts	Lynn	Neighborhood Legal Services, Inc.	(781) 599-7730
Massachusetts	New Bedford	Southeastern Massachusetts Legal Assistance Corp.	(508) 997-9781
Massachusetts	Somerville	Community Action Agency of Somerville, Inc.	(617) 623-7370
Massachusetts	Waltham	Bentley College	(781) 891-2087
Michigan	Detroit	Accounting Aid Society	(313) 647-9620
Michigan	East Lansing	Michigan State University-Detroit College of Law	(517) 336-8084
Michigan	Flint	Legal Services of Eastern Michigan	(810) 234-2621
Minnesota	Minneapolis	Mid-Minnesota Legal Assistance	(612) 334-5785
Minnesota	Minneapolis	Regents of the University of Minnesota	(612) 625-5515
Mississippi	Hattiesburg	Southeast MS Legal Services Corporation	(601) 545-2950
Mississippi	Oxford	North Mississippi Rural Legal Services	(662) 335-8203
Missouri	Kansas City	Budget and Financial Management Assistance	(816) 474-2972
Missouri	Kansas City	University of Missouri Kansas City/KC Tax Clinic	(816) 235-6201
Missouri	Springfield	Southwest Missouri State University	(417) 836-4181
Montana	Missoula	Montana Legal Services Association	(406) 543-8343
Nebraska	Omaha	Nebraska Legal Services	(402) 348-0404
Nevada	Las Vegas	Nevada Legal Services, Inc.	(702) 386-1070
New Hampshire	Concord	Legal Advice and Referral Center	(603) 224-3333
New Hampshire	Concord	New Hampshire Pro Bono Referral System	(603) 224-6942
New Jersey	Bridgetown	South Jersey Legal Services	(856) 451-0003
New Jersey	Hightstown	Accountants for the Public Interest-NJ	(609) 918-0527
New Jersey	New Brunswick	Rutgers, The State University of New Jersey	(732) 932-0150
New Mexico	Albuquerque	New Mexico Advocates for Children & Families	(505) 244-9505
New York	Albany	Albany Law School	(518) 445-2328
New York	Bronx	Bronx Legal Services	(718) 220-0030
New York	Brooklyn	Bedford Stuyvesant Community Legal Services Corp.	(718) 636-1155
New York	Brooklyn	Brooklyn Legal Services Corp. B	(718) 237-5500
New York	Buffalo	Erie County Bar Association Volunteer Lawyers Project, Inc.	(716) 847-0662
New York	Elmsford	Westchester Community Opportunity Program, Inc.	(914) 592-5600
New York	Flushing	Young Korean American Service & Education Center, Inc.	(718) 460-5600
New York	Ithaca	Ithaca College	(607) 274-3949
New York	Long Beach	Circulo De La Hispanidad, Inc.	(516) 889-3869
New York	Long Beach	Project Challenge of Long Island NY, Inc.	(516) 897-0534
New York	New York	Fordham University	(212) 636-7353
New York	New York	The Legal Aid Society	(212) 426-3013
New York	Rochester	Rural Opportunities, Inc.	(716) 340-3365
New York	Rochester	Volunteer Legal Services Project of Monroe County, Inc.	(716) 232-3051
New York	Syracuse	Syracuse University College of Law	(315) 443-9532
North Carolina	Charlotte	Legal Services of Southern Piedmont, Inc.	(704) 376-1600
North Dakota	New Town	North Dakota Legal Services	(701) 627-4719
Ohio	Akron	Community Legal Aid Services	(330) 535-4191
Ohio	Cleveland	Friendship Foundation of American-Vietnamese, Inc.	(216) 651-6748
Ohio	Cleveland	The Legal Aid Society of Cleveland	(216) 687-1900
Ohio	Columbus	Ohio State Legal Services Association	(614) 221-7201
Ohio	Dayton	Legal Aid Society of Dayton, Inc.	(937) 228-8088
Ohio	Painesville	Lake Erie College	(440) 639-4798
Ohio	Toledo	Advocates for Basic Legal Equity, Inc.	(419) 255-0814
Oklahoma	Oklahoma City	Oklahoma Indian Legal Services, Inc.	(405) 943-6457
Oklahoma	Tahlequah	Northeastern State University	(918) 456-5511
Oklahoma	Tulsa	Community Action Project of Tulsa County	(918) 382-3217
Oregon	Hillsboro	Legal Aid Services of Oregon	(503) 648-7163
Oregon	Portland	Lewis & Clark Legal Clinic (Northwestern School of Law)	(503) 768-6500
Pennsylvania	Philadelphia	Philadelphia Legal Assistance Center	(215) 981-3808
Pennsylvania	Pittsburgh	The University of Pittsburgh School of Law	(412) 648-1390
Pennsylvania	Pittsburgh	Duquesne University School of Law	(412) 396-5877
Pennsylvania	Villanova	Villanova University School of Law	(610) 519-7043
Rhode Island	Johnston	Rhode Island Tax Clinic, Inc.	(401) 421-1040
Rhode Island	Providence	Rhode Island Legal Services, Inc.	(401) 274-2652
South Carolina	Greenville	Legal Services Agency of Western Carolina	(864) 679-3240
South Dakota	Rapid City	Technology for the Rural Enhancement of Communities	(605) 348-7293
Tennessee	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberlands	(865) 483-8454
Texas	Weslaco	Texas Rural Legal Aid, Inc.	(512) 447-7707
Texas	Dallas	Central Dallas Ministries d.b.a. Central Dallas Food Pantry, Inc.	(972) 417-8856
Texas	Dallas	Legal Services of North Texas	(214) 748-1234
Texas	Houston	Houston Volunteer Lawyers Program, Inc.	(713) 228-0735
Texas	Houston	Centro Familiar Cristiano, Inc.	(713) 986-3139
Texas	Lubbock	Texas Tech University School of Law	(806) 742-3990
Utah	Salt Lake City	Salt Lake Community College	(801) 957-5576
Virginia	Alexandria	National Society of Public Accountants	(703) 549-6400
Virginia	Falls Church	Boat People S.O.S., Inc.	(703) 538-2194
Virginia	Falls Church	Legal Services of Northern Virginia	(703) 538-3999
Virginia	Richmond	The Community Tax Law Project	(804) 358-5855
Washington	Seattle	University of Washington	(206) 685-6805
Washington	Spokane	Gonzaga University School of Law	(509) 323-5791
West Virginia	Morgantown	West Virginia University Research Corp. School of Law	(304) 293-6821
West Virginia	Wheeling	Wheeling Jesuit University	(304) 243-2087
Wisconsin	Milwaukee	Legal Aid Society of Milwaukee, Inc.	(414) 291-5482
Wisconsin	Milwaukee	University of Wisconsin at Milwaukee	(414) 229-3232