

# 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> Eligible taxpayers must generally have incomes that do not exceed 250 percent of the poverty guidelines. The poverty guidelines can be found at <http://aspe.hhs.gov/poverty/index.shtml>.

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 2012 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 2012 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	\$27,925	\$34,925	\$32,150
2	\$37,825	\$47,300	\$43,525
3	\$47,725	\$59,675	\$54,900
4	\$57,625	\$72,050	\$66,275
5	\$67,525	\$84,425	\$77,650
6	\$77,425	\$96,800	\$89,025
7	\$87,325	\$109,175	\$100,400
8	\$97,225	\$121,550	\$111,775
For each additional person add	\$9,900	\$12,375	\$11,375

**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	Alaska Business Development Center	1-800-478-3474 1-907-562-0335	B	Aleut, Cupik, Haida, Inupiat, North Athabaskan, Tlingit, Yupik
AL	Montgomery	Legal Services Alabama, Inc.	1-866-456-4995 1-334-329-0504	B	Spanish
AR	Fayetteville	Legal Aid of Arkansas, Inc.	1-800-952-9243 1-479-442-0600	B	Spanish, Marshallese
	Little Rock	University of Arkansas at Little Rock	1-501-324-9441	B	Spanish
	West Memphis	Delta Economic Education Resource Service	1-877-733-1704 1-870-733-1700	E	Spanish
AZ	Chinle	DNA People's Legal Services, Inc.	1-800-789-7287 1-928-674-5242	B	Hopi, Spanish, Navajo
	Phoenix	Community Legal Services, Inc.	1-800-852-9075 1-602-258-3434	B	Spanish
	Tucson	Catholic Community Services of Southern Arizona	1-520-622-2801 x127	B	Spanish, others through interpreter services.
CA	Fresno	Central California Legal Services, Inc.	1-800-675-8001 1-559-570-1200	B	Hmong, Lao, Spanish
	Los Angeles	HIV & AIDS Legal Services Alliance (HALSA)	1-213-637-1690	C	Spanish, American Sign Language
	Northridge	Bookstein Tax Clinic	1-818- 677-3600	B	Spanish
	Orange	Chapman University	1-714-628-2535	C	Spanish, Vietnamese, others through interpreter services.
	San Diego	Home Start, Inc.	1-619-229-3660	E	Arabic, Amharic, Bosnian, Chaldean, Spanish, Vietnamese
	San Diego	Legal Aid Society of San Diego, Inc.	1-877-534-2524	C	Spanish
	San Diego	University of San Diego	1-619-260-7470	B	Spanish
	San Francisco	Chinese Newcomers Service Center	1-415-421-2111	B	Chinese
	San Francisco	Homeless Prenatal Program	1-415-546-6756	B	Spanish
	San Francisco	Nihonmachi Legal Outreach	1-415-567-6255	B	Cantonese, Hindi, Japanese, Korean, Mandarin, Russian, Spanish, Tagalog, Vietnamese
	San Francisco	San Francisco Bar Association Volunteer Legal Services Program	1-415-989-1616	C	N/A
	San Jose	President and Board of Trustees of Santa Clara College	1-408-288-7030	C	Chinese, Spanish, Vietnamese, others through interpreter services.
San Luis Obispo	California Polytechnic State University	1-877 318-6772 1-805-756-2951	B	Spanish, others through interpreter services.	
Santa Ana	Legal Aid Society of Orange County	1-800-834-5001 1-714-571-5200	B	Farsi, Korean, Mandarin, Spanish, Vietnamese, others through interpreter services.	
CO	Denver	University of Denver	1-303-871-6331	C	Spanish
	San Luis	Land Rights Council, Inc.	1-866-607-8462	B	Spanish
CT	Hamden	Quinnipiac University	1-719-672-1002 1-203-582-3238	C	Spanish, others through interpreter services.
	Hartford	University of Connecticut	1-860-570-5165	C	French, Polish, Portuguese, Spanish, Vietnamese
	Washington	American University	1-202-274-4144	C	Spanish, others through interpreter services.

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DC	Washington	Central American Resource Center	1-202-328-9799	E	Spanish
	Washington	University of the District of Columbia	1-202-274-5263	B	All languages identified in DC Language Access Act.
DE	Wilmington	Delaware Community Reinvestment Council, Inc.	1-877-825-0750 1-302-654-5024 x102	B	Spanish
FL	Jacksonville	Three Rivers Legal Services, Inc.	1-866-256-8091 1-904-394-7450	B	Bosnian, Spanish
	Miami	Haitian Neighborhood Center Sant La	1-305-573-4875	E	Creole, French, Spanish
	Miami	Legal Services of Greater Miami, Inc.	1-305-576-0080	B	Creole, Haitian, Spanish,
	Orlando	Community Legal Services of Mid-Florida, Inc.	1-866-886-1799	B	Creole, Spanish, Vietnamese, others through interpreter services.
	Plant City	Bay Area Legal Services, Inc.	1-813-232-1343	B	Creole, Spanish, others through interpreter services.
	Plantation	Legal Aid Service of Broward County, Inc.	1-954-765-8950 1-954-736-2477	B	Creole, Spanish,
	St. Petersburg	Gulfcoast Legal Services, Inc.	1-800-230-5920 1-727-821-0726	B	Creole, French, Spanish
	Tallahassee	Legal Services of North Florida, Inc.	1-850-385-9007	B	Spanish
GA	Atlanta	Georgia State University Foundation, Inc.	1-404-413-9230	C	Spanish
	Hinesville	JC Vision and Associates, Inc.	1-866-902-4266 1-912-877-4243	E	Spanish
HI	Honolulu	Legal Aid Society of Hawaii	1-800-499-4302 1-800-527-8050	B	Chinese, Filipino, Japanese, Spanish, Vietnamese
	Honolulu	Volunteer Legal Services Hawaii	1-800-839-5200 1-808-528-7059	B	Cantonese, Chuukese, Mandarin, Marshallese, Samoan, Tagalog
IA	Des Moines	Drake University	1-515-271-3851	B	Spanish, others through interpreter services.
	Des Moines	Iowa Legal Aid	1-800-532-1275	B	Spanish, others through interpreter services.
ID	Boise	Regents of the University of Idaho	1-877-200-4455 1-208-885-6541	C	Spanish
	Twin Falls	La Posada Tax Clinic	1-208-735-1189	B	Spanish
IL	Elgin	Administer Justice	1-847-844-1100 1-877-778-6006	B	Korean, Polish, Spanish, others through interpreter services.
	Chicago	Center for Economic Progress	1-312-252-0280	B	Spanish
	Chicago	Korean American Community Services	1-773-583-5501	E	Korean, Spanish
	Chicago	Loyola University Chicago School of Law	1-312-915-7176	C	N/A
	Wheaton	Prairie State Legal Services, Inc.	1-800-690-2130 1-630-690-2130	C	Spanish
IN	Bloomington	Indiana Legal Services, Inc.	1-800-822-4774 1-812-339-7668	C	All Languages through interpreter services.
	Indianapolis	Neighborhood Christian Legal Clinic	1-888-243-8808 1-317-429-4131	B	Burmese, Chinese, French, Karen, Spanish, ,
	Valparaiso	The Lutheran University Association, Inc.	1-888-729-1064 1-219-465-7903	C	Chinese, Korean, Polish, Russian Spanish
KS	Lawrence	The University of Kansas Center for Research	1-785-864-5665	B	All Languages through interpreter services.
	Wichita	Cerebral Palsy Research Foundation of Kansas, Inc.	1-800-550-5804 1-316-688-1888	C	Spanish
KY	Erlanger	Northern Kentucky University Research Foundation	1-859-572-5781	C	Spanish
	Louisville	Legal Aid Society, Inc.	1-800-292-1862 1-502-584-1254	C	All Languages through interpreter services.
	Richmond	AppalReD Legal Aid	1-800-477-1394 1-859-624-1394	C	All Languages through interpreter services.
LA	Baton Rouge	Southern University Law Center	1-225-771-3333	C	N/A
	New Orleans	Southeast Louisiana Legal Services, Corp.	1-877-521-6242 1-504-529-1000	C	Chinese, Polish, Spanish, Vietnamese
MA	Boston	Greater Boston Legal Services	1-800-323-3205 1-617-371-1234	B	All Languages through interpreter services.
	Springfield	Springfield Partners for Community Action	413-263-6500	B	Chinese, French, Portuguese, Russian, Somali, Spanish, Vietnamese
	Waltham	Bentley University	1-800-273-9494 1-781-891-2083	B	Chinese, Creole, Haitian, Portuguese, Russian, Spanish
MD	Baltimore	Maryland Volunteer Lawyers Service	1-800-510-0050 1-410-547-6537	C	Spanish
	Baltimore	University of Maryland, Baltimore	1-410-706-3295	C	As needed through interpreter services.
	Hyattsville	CASA de Maryland, Inc.	1-301-431-4185	E	French, Spanish
ME	Bangor	Pine Tree Legal Assistance, Inc.	1-207-942-8241	B	As needed through interpreter services.
MI	Ann Arbor	The Regents of the University of Michigan	1-734-936-3535	B	Chinese ,Spanish, Ukraine
	Detroit	Accounting Aid Society	1-866-673-0873 1-313-556-1920	B	Arabic, Spanish, others through interpreter services.
	East Lansing	Michigan State University College of Law	1-517-336-8088	B	All Languages through interpreter services.

MN	Minneapolis	Mid-Minneapolis Legal Assistance	1-800-292-4150 1-612-332-1441	B	Amharic, Arabic, Hmong, Oromo, Russian, Somali, Spanish, others through interpreter services.
	Minneapolis	University of Minnesota	1-612-625-5515	B	Hmong, Somali, Spanish
MO	Kansas City	Legal Aid of Western Missouri	1-800-990-2907 1-816-474-6750	B	All Languages through interpreter services.
	Kansas City	The UMKC Graduate Tax Law Foundation	1-816-235-6201	C	Russian, Spanish
	Springfield	Missouri State University	1-417-836-3007	B	Chinese, Korean, Spanish, others through interpreter services.
MS	Oxford	North Mississippi Rural Legal Services	1-888-808-8049	B	All Languages through interpreter services.
MT	Helena	Montana Legal Services Association	1-800-666-6899 1-406-442-9830	C	All Languages through interpreter services.
NC	Charlotte	Legal Services of Southern Piedmont, Inc.	1-800-438-1254 (E) 1-800-247-1931(SP) 1-704-376-1600	B	Spanish
	Durham	Community Reinvestment Association of North Carolina	1-919-667-1000	E	Arabic, Spanish
	Durham	North Carolina Central University School of Law	1-919-530-7166	C	Spanish
ND	New Town	Legal Services of North Dakota	1-877-639-8695 1-701-627-4719	B	Arabic Arikira, Bhutanese, Bosnian, Dakota Sioux, Hidatsa, Mandan, Somali, Swahili
NE	Omaha	Legal Aid of Nebraska	1-888-991-9921 1-402-348-1069	B	Spanish
NH	Concord	NH Pro Bono Referral System	1-603-228-6028	C	All Languages through interpreter services.
	Concord	The Legal Advice and Referral System	1-800-639-5290 1-603-224-3333 x616	E	All Languages through interpreter services.
NJ	Edison	Legal Services of New Jersey	1-888-576-5529 1-732-572-9100	B	Arabic, Creole, French, Hindi, Italian, Spanish, others through interpreter services.
	Jersey City	Northeast New Jersey Legal Services	1-201-792-6363	B	Korean, Kurdu, Spanish
	Newark	Rutgers Law School	1-973-353-1685	C	Spanish
	Vineland	South Jersey Legal Services, Inc.	1-800-496-4570 1-856-691-0494	B	Spanish, others through interpreter services.
NM	Albuquerque	Regents of the University of New Mexico	1-505-277-5265	C	Spanish
NV	Las Vegas	Nevada Legal Services	1-702-386-0404	B	Spanish, Korean, others through interpreter services.
NY	Albany	Albany Law School	1-518-445-2328	C	As needed through interpreter services.
	Bronx	Legal Services NYC-Bronx	1-718-928-3700	C	Spanish, others through interpreter services.
	Brooklyn	Bedford-Stuyvesant Community Legal Services Corp.	1-718-636-1155	C	African languages, Chinese, French, Spanish
	Brooklyn	South Brooklyn Legal Services, Inc.	1-718-237-5528	B	American Sign Language, Creole, Russian, Spanish
	Buffalo	Erie County Bar Association Volunteer Lawyers Project, Inc.	1-800-229-6198 1-716-847-0662	C	Spanish
	Elmsford	Westchester Community Opportunity Program, Inc.	1-914-592-5600	E	Spanish
NY	Jamaica	Queens Legal Services	1-347-592-2178	B	All Languages through interpreter services.
	New York	Fordham University	1-212-636-7353	C	Spanish
	New York	The Legal Aid Society	1-212-426-3013	B	Mandarin, Chinese, Spanish
	Rochester	Pathstone, Inc.	1-800-888-6770 1-585-340-3300	E	Spanish
	Rochester	Volunteer Legal Services Project of Monroe County, Inc.	1-585-232-3051	E	American Sign Language, Spanish
	Syracuse	Syracuse University	1-888-797-5291 1-315-443-4582	C	Spanish, others through interpreter services.
OH	Akron	Community Legal Aid Services, Inc.	1-800-998-9454 1-800-983-4191	B	Spanish, others through interpreter services.
	Cleveland	Friendship Foundation of American-Vietnamese, Inc.	1-216-961-6005	E	Arabic, Cambodian, Laotian, Spanish, Vietnamese
	Cleveland	The Legal Aid Society of Cleveland	1-888-873-9665 1-216-687-1900	C	All Languages through interpreter services.
	Columbus	Ohio State Legal Services Association	1-800-589-5888 1-614-221-7201	C	All Languages through interpreter services.
	Columbus	The Legal Aid Society of Columbus	1-877-224-8374 1-614-224-8374	C	American Sign Language, Russian, Somali, Spanish, others through interpreter services.
	Piketon	The Community Action Committee of Pike County	1-866-820-1185 1-740-289-2371	C	N/A
	Toledo	Advocates for Basic Legal Equality, Inc.	1-800-837-0814 1-419-255-0814	B	All Languages through interpreter services.
	Toledo	Legal Aid of Western Ohio, Inc.	1-877-837-0814 1-419-724-0030	C	Spanish, others through interpreter services.
OK	Oklahoma City	Oklahoma Indian Legal Services, Inc.	1-800-658-1497 1-405-943-6457	B	Native-American Languages, Spanish
	Tulsa	Community Action Project of Tulsa County	1-918-382-3200	E	Asian languages, Russian, Spanish
OR	Gresham	Catholic Charities	1-503-489-6828	B	Spanish
	Portland	Legal Aid Services of Oregon	1-888-610-8764 1-503-224-4086	B	Cantonese, Spanish, others through interpreter services.
	Portland	Lewis & Clark College Legal Clinic	1-503-768-6500	C	All Languages through interpreter services.

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PA	Lancaster	Central Pennsylvania Federal Tax Clinic	1-800-732-0018 1-717-299-7388 x3911	B	Spanish
	Philadelphia	Philadelphia Legal Assistance Center, Inc.	1-888-541-1544 1-215-981-3800	E	Spanish
		Philadelphia	Villanova University School of Law	1-866-829-2546 1-610-519-4123	C
	Pittsburgh	Jewish Family & Children's Services	1-412-422-7200	E	Arabic, Burmese, Chinese, French, Hebrew, Hindi, German, Korean, Portuguese, Russian, Spanish, Turkish, Vietnamese
	Pittsburgh	University of Pittsburgh	1-412-648-1300	C	Russian, Spanish, others through interpreter services.
	Scranton	United Way of Lackawanna and Wayne Counties	1-570-343-1267	B	Bhutanese, Spanish
PR	Ponce	PathStone Community Development Corporation of Puerto Rico	1-888-440-1716 1-787-812-4262	B	Spanish
RI	Providence	Rhode Island Legal Services, Inc.	1-401-274-2652	B	Portuguese, Spanish
	Providence	Rhode Island Tax Clinic, Inc.	1-401-421-1040	B	Creole, Portuguese, Spanish
SC	Columbia	South Carolina Association of Community Action Partnerships	1-888-722-4227 1-803-771-9404	E	Spanish
	Greenville	South Carolina Legal Services	1-888-346-5592 1-803-744-9430	B	All Languages through interpreter services.
SD	Spearfish	Black Hills State University Foundation	1-605-390-4391	C	Lakota, Spanish
TN	Memphis	Memphis Area Legal Services, Inc.	1-800-499-1602 1-901-523-8822	B	Spanish
	Nashville	Conexion Americas	1-615-320-5152	E	Spanish
	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberlands	1-866-481-3669 1-800-238-1443 1-865-483-8457	B	Russian, Spanish, others through interpreter services.
TX	Austin	Texas Rio Grande Legal Aid, Inc.	1-210-212-3772	B	Spanish
	Bellaire	Neighborhood Centers, Inc.	1-713-669-5385	E	Spanish
	Bryan	Lone Star Legal Aid	1-800-570-4773 1-979-775-5050	B	Spanish, Vietnamese, others through interpreter services.
	El Paso	El Paso Affordable Housing Credit Union Service Organization	1-915-838-9608	E	Spanish
	Ft. Worth	Legal Aid of Northwest Texas	1-800-955-3959 817-336-3943	B	Spanish
	Houston	Houston Volunteer Lawyer's Program	713-228-0735	B	Mandarin, Spanish, Urdu, Vietnamese
	Lubbock	Texas Tech University School of Law LITC	1-800-742-8037 806-742-4312	B	Spanish
	Sugarland	Centro Familiar Cristiano, Inc.	281-340-2400	E	Spanish
UT	Provo	Centro Hispano	801-655-0258	B	American Sign Language, Spanish
	Sandy	University of Utah	1-888-361-5482 801-236-8052	B	Spanish
VA	Arlington	ECDC Enterprise Development Group	703-685-0510 x257	B	Amharic, Farsi, Spanish, Vietnamese
	Lexington	Washington & Lee University	540-458-8918	C	All Languages through interpreter services.
	Richmond	The Community Tax Law Project	804-353-6968 804-358-5855	B	Spanish
VT	Barre	Central Vermont Community Action Council, Inc.	802-477-5242	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	Seattle	University Of Washington	1-866-866-0158 206-685-6805	B	French, Korean, Mandarin, Russian, Somali, Spanish, Vietnamese
	Spokane	Gonzaga University	1-800-793-1722 509-313-5791	B	Spanish
WI	Milwaukee	Legal Aid Society of Milwaukee, Inc.	414-727-5300	C	Spanish
	Milwaukee	University of Wisconsin-Milwaukee	1-866-896-5482 414-229-3232	C	Spanish
	Wausau	Wisconsin Judicare, Inc.	1-800-472-1638 715-842-1681	B	Hmong, Spanish
	Whitewater	University of Wisconsin-Whitewater Lubar School Of Business	1-877-899-5482 262-472-1293	B	Spanish
WV	Charleston	Legal Aid of West Virginia	1-866-255-4370 304-343-3013	B	Spanish
WY	Cheyenne	Legal Aid of Wyoming	1-877-432-9955 307-432-0807	B	Spanish
	Jackson	Latino Resource Center	1-888-310-6999	E	Spanish