

APPENDIX 3: List of Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) represent low income individuals in disputes with the Internal Revenue Service (IRS), including audits, appeals, collection matters, and federal tax litigation. 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 a tax dispute with the IRS and 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 LTC that provides free or low cost assistance. Using poverty guidelines published annually by the Department of Health and Human Services (HHS), each LTC decides if you meet the income eligibility guidelines and other criteria before it agrees to represent you. Eligible taxpayers must generally have incomes that do not exceed 250 percent of the poverty guidelines. Income ceilings for 2019 are shown in Figure 7.3.1:

FIGURE 7.3.1, LTC Income Guidelines (250 Percent of Federal Poverty Guidelines)

Size of Family Unit	48 Contiguous States, D.C., and Puerto Rico	Alaska	Hawaii
1	\$31,225	\$39,000	\$35,950
2	42,275	52,825	48,650
3	53,325	66,650	61,350
4	64,375	80,475	74,050
5	75,425	94,300	86,750
6	86,475	108,125	99,450
7	97,525	121,950	112,150
8	108,575	135,775	124,850
For each additional person, add	11,050	13,825	12,700

LITCs receiving federal funding for the 2019 calendar year are listed below and are operated by nonprofit organizations or academic institutions. Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of the IRS. This publication is not a recommendation by the IRS that taxpayers retain an LTC or other similar organization to represent them before the IRS; the decision to obtain representation will not result in the IRS giving preferential treatment in handling the dispute or problem.

In lieu of an LTC, 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.

Contact information for clinics may change, so please check for the most recent information at <http://www.taxpayeradvocate.irs.gov/about/litc>.

Low Income Taxpayer Clinic List

State	City	Clinic Name	Public Phone Number	Languages Served in Addition to English
AK	Anchorage	Alaska Business Development Center LITC	800-478-3474 907-562-0335	Other languages through interpreter services.
AL	Montgomery	Legal Services Alabama LITC	866-456-4995 334-832-4570	Other languages through interpreter services.
AR	Little Rock	UALR Bowen School of Law LITC	501-324-9441	Spanish
	Springdale	Legal Aid of Arkansas	479-442-0600	Spanish, Marshallese
AZ	Phoenix	Community Legal Services LITC	800-852-9075 602-258-3434	Spanish, Other languages through interpreter services.
	Tucson	Southern Arizona Tax Clinic	520-622-2801	Spanish, Other languages through interpreter services.
CA	Los Angeles	Bet Tzedek Legal Services Tax Clinic	323-939-0506	Spanish, Russian, Other languages through interpreter services.
	Los Angeles	KYCC Low Income Taxpayer Clinic	213-232-2700	Spanish, Korean
	Los Angeles	Pepperdine LITC	213-673-4831	Spanish
	Northridge	Bookstein Tax Clinic	818-677-3600	Spanish
	Orange	Chapman University Tax Law Clinic	714-628-2535	Spanish, Vietnamese, Mandarin
	Riverside	Inland Counties Legal Services LITC	888-245-4257 951-368-2555	Spanish, Other languages through interpreter services.
	San Diego	Legal Aid Society of San Diego LITC	877-534-2524	Spanish, Vietnamese, Tagalog, Arabic, Other languages through interpreter services.
	San Diego	University of San Diego LITC	619-260-7470	Spanish, Other languages through interpreter services.
	San Francisco	Chinese Newcomers Service Center	415-421-2111	Cantonese, Mandarin, Vietnamese
	San Francisco	Justice and Diversity Center of the Bar Association of San Francisco	415-982-1600	Spanish
	San Luis Obispo	Cal Poly Low Income Taxpayer Clinic	877-318-6772 805-756-2951	Spanish
	Santa Ana	Community Legal Aid So Cal LITC	800-834-5001 714-571-5200	Spanish, Vietnamese, Korean
CO	Denver	Colorado Legal Services LITC	844-440-4848 303-837-1321	Spanish, Other languages through interpreter services.
	Denver	University of Denver Graduate Tax Program LITC	303-871-6331	Spanish, Chinese
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	Spanish, Other languages through interpreter services.
	Hartford	UConn Law School Tax Clinic	860-570-5165	Spanish, Other languages through interpreter services.
DC	Washington	The Catholic University of America LITC	202-319-6788	Spanish
	Washington	The Janet R. Spragens Federal Tax Clinic	202-885-3440	All languages through interpreter services.
DE	Wilmington	Delaware Community Reinvestment Action Council LITC	877-825-0750 302-690-5000	Spanish, Hindi, Italian

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FL	Ft. Myers	FRLS Low Income Tax Clinic	888-582-3410	Spanish, Creole
	Gainesville	Three Rivers Legal Services, Inc.	866-256-8091 904-394-7450	Most languages available through interpreter services.
	Miami	Legal Services of Greater Miami Community Tax Clinic	305-576-0080	Spanish, Haitian, Creole
	Plant City	Bay Area Legal Services Inc. LITC	813-752-1335	Multiple languages through interpreter services.
	Plantation	Legal Service of Broward and Collier Counties LITC	954-765-8950	Spanish, Creole
	St. Petersburg	Gulfcoast Legal Services LITC	727-821-0726	Spanish, Other languages through interpreter services.
	Tallahassee	Legal Services of North Florida LITC	850-385-9007	Spanish, Other languages through interpreter services.
	West Palm Beach	Legal Aid Society of Palm Beach County LITC	800-403-9353 561-655-8944	Spanish
GA	Atlanta	The Philip C. Cook Low Income Taxpayer Clinic	404-413-9230	Spanish
	Hinesville	JCVision and Associates, Inc.	866-396-4243 912-877-4243	Spanish
IA	Des Moines	Iowa Legal Aid LITC	800-532-1275 515-243-2151	Spanish, Other languages through interpreter services.
ID	Boise	University of Idaho College of Law LITC	877-200-4455 208-364-6166	Spanish
	Twin Falls	La Posada Tax Clinic	208-735-1189	Spanish
IL	Chicago	Ladder Up Tax Clinic	312-630-0274	Spanish
	Chicago	Loyola University Chicago School of Law LITC	312-915-7176	All languages through interpreter services.
	Elgin	Gospel Justice Initiative	847-844-1100	Spanish, Other languages through interpreter services.
	Wheaton	Prairie State Legal Services LITC	855-829-7757	All languages through interpreter services.
IN	Bloomington	Indiana Legal Services LITC	800-822-4774	Spanish, Other languages through interpreter services.
	Indianapolis	Neighborhood Christian Legal Clinic	855-275-7550 317-429-4131	Spanish, French, Arabic, Burmese, Karen, Hakha Chin, Kinyarwanda, Tigrinya, Mara, Swahili, Other languages through interpreter services.
KS	Kansas City	Kansas Legal Services, Inc. LITC	800-723-6953 913-621-0200	Spanish, French, German, Russian, Other languages through interpreter services.
KY	Covington	Center for Great Neighborhoods LITC	859-547-5542	Spanish
	Louisville	Legal Aid Society, Inc.	800-292-1862 502-584-1254	All languages through interpreter services.
	Richmond	AppalRed Low Income Taxpayer Clinic	800-477-1394 859-624-1394	All languages through interpreter services.
LA	New Orleans	Southeast Louisiana Legal Services LITC	877-521-6242 504-529-1000	Spanish, Vietnamese, Other languages via language line.

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MA	Boston	Greater Boston Legal Services LITC	800-323-3205 617-317-1234	All languages through interpreter services.
	Jamaica Plain	Legal Services Center of Harvard Law School LITC	866-738-8081 617-522-3003	All languages through interpreter services.
	Springfield	Springfield Partners for Community Action LITC	844-877-4722 413-263-6500	Spanish, Vietnamese, Cantonese, Russian, Korean
MD	Baltimore	Maryland Volunteer Lawyers Service LITC	800-510-0050 410-539-6800	All languages through interpreter services.
	Baltimore	University of Baltimore School of Law LITC	410-837-5706	All languages through interpreter services.
	Baltimore	University of Maryland Carey School of Law LITC	410-706-3295	Spanish, French, Other languages through interpreter services.
ME	Bangor	Pine Tree Legal Assistance LITC	207-942-8241	All languages through interpreter services.
MI	Ann Arbor	University of Michigan LITC	734-936-3535	All languages through interpreter services.
	Detroit	Accounting Aid Society LITC	866-673-0873 313-556-1920	Spanish, Arabic
	East Lansing	Alvin L. Storrs Low Income Taxpayer Clinic	517-432-6880	All languages through interpreter services.
	Grand Rapids	West Michigan Low Income Taxpayer Clinic	800-442-2777 616-774-0672	Spanish, Other languages through interpreter services.
MN	Minneapolis	Mid-Minnesota Legal Aid Tax Law Project	800-292-4150 612-334-1441	Spanish, Somali, Hmong, Russian, Arabic, Oromo, Amharic, Other languages through interpreter services.
	Minneapolis	University of Minnesota LITC	612-625-5515	Somali, Spanish, Hmong, Karen, Other languages through interpreter services.
MO	Kansas City	Legal Aid of Western Missouri	800-990-2907 816-474-6750	Spanish, Other languages through interpreter services.
	Kansas City	Kansas City Tax Clinic	816-235-6201	All languages through interpreter services.
	St. Louis	Washington University School of Law LITC	314-935-7238	Spanish
MS	Oxford	Mississippi Taxpayer Assistance Project	888-808-8049	All languages through interpreter services.
MT	Helena	Montana Legal Services Association LITC	800-666-6899 406-442-9830	Spanish, Other languages through interpreter services.
NC	Charlotte	Western North Carolina LITC	800-247-1931 800-247-1931 (SP) 704-376-1600	Spanish, Other languages through interpreter services.
	Durham	North Carolina Central University School of Law LITC	919-530-7166	Spanish
NE	Omaha	Legal Aid of Nebraska LITC	877-250-2016 402-348-1060	All languages through interpreter services.
NH	Concord	NH Pro Bono Low-Income Taxpayer Project	603-228-6028	All languages through interpreter services.

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NJ	Camden	South Jersey Legal Services LITC	800-496-4570 856-964-2010	All languages through interpreter services.
	Edison	Legal Services of New Jersey Tax Legal Assistance Project	888-576-5529 732-572-9100	Spanish, Haitian Creole, Portuguese, Korean, French, Other languages through interpreter services.
	Jersey City	Northeast New Jersey Legal Services LITC	201-792-6363	Spanish, Korean, Hindi, Urdu, Hebrew, Arabic, Portuguese, Tagalog
	Newark	Rutgers Federal Tax Law Clinic	973-353-1685	Spanish
NM	Albuquerque	Instituto Legal Mobile Tax Clinic	505-944-9065	Spanish
	Albuquerque	New Mexico Legal Aid LITC	866-416-1922 505-243-7871	Spanish, Other languages through interpreter services.
	Farmington	Four Corners LITC	505-566-3314	Spanish, Navajo
NV	Las Vegas	Nevada Legal Services LITC	702-386-0404	Spanish, Mandarin, Other languages through interpreter services.
	Las Vegas	Rosenblum Family Foundation Tax Clinic	702-895-2080	All languages through interpreter services.
NY	Albany	Legal Aid Society of Northeastern New York LITC	800-462-2922 518-462-6765	All languages through interpreter services.
	Bronx	Legal Services NYC-Bronx LITC	718-928-3700	Spanish, Other languages through interpreter services.
	Brooklyn	Brooklyn Legal Services Corp A LITC	718-487-2300	Spanish, Other languages through interpreter services.
	Brooklyn	Brooklyn Low-Income Taxpayer Clinic	718-237-5528	Spanish, Russian, Haitian Creole, American Sign Language, Other languages through interpreter services.
	Buffalo	Erie County Bar Association Volunteer Lawyers Project LITC	800-229-6198 716-847-0662	All languages through interpreter services.
	Hempstead	Hofstra Law School Federal Tax Clinic	516-463-5934	Spanish, Other languages through interpreter services.
	Jamaica	Queens Legal Services LITC	917-661-4500	Spanish, Chinese, Other languages through interpreter services.
	New York	Fordham Law School Tax Clinic	212-636-7353	Spanish, Other languages through interpreter services.
	New York	Mobilization for Justice	212-417-3839	Spanish, Mandarin, Other languages through interpreter services.
	New York	The Legal Aid Society LITC	212-426-3013	Spanish, Mandarin, Chinese, Other languages through interpreter services.
Syracuse	Syracuse University College of Law LITC	888-797-5291 315-443-4582	All languages through interpreter services.	

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OH	Akron	Community Legal Aid Service LITC	800-998-9454	Spanish, Other languages through interpreter services.
	Cincinnati	Legal Aid of Greater Cincinnati LITC	800-582-2682 513-241-9400	All languages through interpreter services.
	Cleveland	The Legal Aid Society of Cleveland LITC	888-808-2800 216-861-5500	Spanish, Other languages through interpreter services.
	Columbus	The Legal Aid Society of Columbus LITC	877-224-8374 614-224-8374	Spanish, Other languages through interpreter services.
	Columbus	Southeastern Ohio Legal Services LITC	800-837-2508 740-354-7563	All languages through interpreter services.
	Toledo	Legal Aid of Western Ohio LITC	888-534-1432 877-894-4599	Spanish, Other languages through interpreter services.
	Toledo	Toledo Tax Controversy Clinic LITC	419-530-4326	Arabic
OK	Tulsa	Legal Aid Services of Oklahoma LITC	918-236-9572	Spanish, Other languages through interpreter services.
OR	Gresham	El Programa Hispano Catolico's LITC	503-489-6845	Spanish, French
	Portland	Legal Aid Services of Oregon LITC	503-224-4086	Spanish, Mandarin, Japanese, Other languages through interpreter services.
	Portland	Lewis & Clark Low Income Taxpayer Clinic	503-768-6500	All languages through interpreter services.
PA	Philadelphia	Philadelphia Legal Assistance	215-981-3800	Spanish, Farsi, Other languages through interpreter services.
	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	Spanish, French
	Villanova	Villanova Federal Tax Clinic	888-829-2546 610-519-4123	Spanish, Other languages through interpreter services.
	Washington	Southwestern Pennsylvania Legal Services LITC	724-225-6170	Spanish, Russian, Chinese, Other languages through interpreter services.
	York	The Low-Income Taxpayer Clinic of MidPenn Legal Services	844-675-7829	Spanish, Other languages through interpreter services.
RI	Providence	Rhode Island Legal Services LITC	401-274-2652	Spanish, Other languages through interpreter services.
SC	Greenville	South Carolina Legal Services LITC	888-346-5592	Spanish, Other languages through interpreter services.
SD	Vermillion	University of South Dakota School of Law LITC	844-366-8866 605-677-6342	All languages through interpreter services.
TN	Memphis	Memphis Area Legal Services LITC	901-523-8822	Spanish
	Oak Ridge	Tennessee Taxpayer Project	866-481-3669 865-483-8454	Spanish, Other languages through interpreter services.

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TX	Fort Worth	Legal Aid of Northwest Texas LITC	800-955-3959 817-336-3943	Spanish, Other languages through interpreter services.
	Fort Worth	Texas A&M University School of Law LITC	817-212-4062	Spanish, Other languages through interpreter services.
	Houston	Houston Volunteer Lawyers LITC	713-228-0732	Spanish, Chinese, Other languages through interpreter services.
	Houston	Lone Star Legal Aid LITC	800-733-8394 713-652-0077	Spanish, Vietnamese, Other languages through interpreter services.
	Houston	South Texas College of Law Houston LITC	800-646-1253 713-646-2900	Spanish, Vietnamese, Other languages through interpreter services.
	Lubbock	Texas Tech University School of Law LITC	800-420-8037 806-742-4312	Spanish
	San Antonio	Texas Rio Grande Legal Aid-Texas Taxpayer Assistance Project	888-988-9996 210-212-3747	Spanish, Other languages through interpreter services.
UT	Provo	Centro Hispano LITC	801-655-0258	Spanish, Other languages through interpreter services.
	Salt Lake City	University of Utah College of Law LITC	801-587-2439	Spanish
VA	Fairfax	Legal Services of Northern Virginia LITC	866-534-5233 703-778-6800	Spanish, Other languages through interpreter services.
	Lexington	Washington and Lee University School of Law Tax Clinic	540-458-8918	All languages through interpreter services.
	Richmond	The Community Tax Law Project	800-295-0110 804-358-5855	Spanish, Arabic, Russian, French
VT	Burlington	Vermont Low Income Taxpayer Clinic	800-889-2047	All languages through interpreter services.
WA	Seattle	University of Washington Federal Tax Clinic	866-866-0158	Spanish, Russian, Swahili, Portuguese, Tagalog, Kyrgyz
	Spokane	Gonzaga University Federal Tax Clinic	800-793-1722 509-313-5791	All languages through interpreter services.
WI	Milwaukee	Legal Action of Wisconsin LITC	855-502-2468 414-274-3400	All languages through interpreter services.
	Milwaukee	The Legal Aid Society of Milwaukee, Inc.	888-562-8135 414-727-5326	Spanish
	Wausau	Northwoods Tax Project	800-472-1638 715-842-1681	Spanish, Hmong