

List of Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. LITCs can represent taxpayers in Tax Court as well as with the IRS. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. LITCs provide services for free or a small fee. Although LITCs receive partial funding from the IRS, the clinic staff and volunteers work independently of the IRS to assist and advocate for taxpayers.

Low-income taxpayers who need help in resolving tax disputes with the IRS and cannot afford representation may qualify for free or low-cost assistance from an LITC. Using poverty guidelines published annually by the Department of Health and Human Services, each LITC decides if an individual meets the income eligibility guidelines and other criteria before it agrees to provide representation. Eligible taxpayers must generally have income that does not exceed 250 percent of the poverty guidelines. Figure 6.1 shows the income ceilings for 2023.

FIGURE 6.1, LITC Income Guidelines (250 Percent of the Federal Poverty Guidelines)

Size of Family Unit	48 Contiguous States, Puerto Rico, and D.C.	Alaska	Hawaii
1	\$36,450	\$45,525	\$41,925
2	\$49,300	\$61,600	\$56,700
3	\$62,150	\$77,675	\$71,475
4	\$75,000	\$93,750	\$86,250
5	\$87,850	\$109,825	\$101,025
6	\$100,700	\$125,900	\$115,800
7	\$113,550	\$141,975	\$130,575
8	\$126,400	\$158,050	\$145,350
For each additional person, add	\$12,850	\$16,075	\$14,775

Figure 6.2 lists the LITCs receiving federal funding for the 2023 calendar year that are run by nonprofit organizations or academic institutions. Contact information for clinics may change, so please check for the most recent information at <https://www.taxpayeradvocate.irs.gov/LITC>.

FIGURE 6.2, 2023 LITCs and Contact Information

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	All languages through interpreter services
AL	Montgomery	Legal Services Alabama LITC	334-832-4570 334-223-0232	Spanish and other languages through interpreter services
AR	Little Rock	UA Little Rock Bowen School of Law LITC	501-916-5492	Spanish
	Springdale	Legal Aid of Arkansas LITC	800-967-9224 870-972-9224	Spanish and Marshallese
AZ	Phoenix	Community Legal Services LITC	800-852-9075 602-258-3434	Spanish and other languages through interpreter services
	Tucson	Southern Arizona Tax Clinic	520-622-2801	Spanish and other languages through interpreter services
CA	Granada Hills	The Taxpayers Help Center LITC	818-488-1388	Spanish, Arabic, Armenian, Hindi, and Urdu
	Los Angeles	Bet Tzedek Legal Services Tax Clinic	323-939-0506	Spanish, Russian, and other languages through interpreter services
	Los Angeles	KYCC Low Income Taxpayer Clinic	213-365-7400	Spanish and Korean
	Los Angeles	Pepperdine LITC	213-673-4831	Spanish
	Los Angeles	Bookstein Low Income Taxpayer Clinic	818-677-3688	Spanish, Armenian, and Korean
	Orange	Chapman University Tax Law Clinic	877-242-7529 714-628-2535	Spanish and Vietnamese
	Riverside	Inland Counties Legal Services LITC	888-245-4257 951-368-2555	Spanish and other languages through interpreter services
	San Diego	Legal Aid Society of San Diego LITC	877-534-2524	Spanish, Vietnamese, Tagalog, Arabic, Farsi, and Somali
	San Diego	University of San Diego LITC	619-260-7470	Spanish and other languages through interpreter services
	San Francisco	Chinese Newcomers Service Center	415-421-2111	Chinese, Cantonese, Mandarin, Vietnamese, and Toisanese
	San Francisco	Justice and Diversity Center of the Bar Association of San Francisco	415-782-8978	Spanish
	San Francisco	UC College of Law LITC	415-703-8287	Spanish
	San Gabriel	Herald Community Center	626-286-2600	Mandarin and Cantonese
	San Luis Obispo	Cal Poly Low Income Taxpayer Clinic	877-318-6772 805-756-2951	Spanish and other languages through interpreter services
Santa Ana	Public Law Center	888-230-3741 714-541-1010	Spanish, Vietnamese, Tagalog, Chinese, Arabic, Farsi, and Mandarin	
CO	Denver	Colorado Legal Services LITC	844-440-4848 303-837-1313	Spanish and other languages through interpreter services
	Denver	Denver Asset Building Coalition LITC	303-388-7030	Spanish and other languages through interpreter services
	Denver	University of Denver LITC	303-871-6331	Spanish

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CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	Spanish and other languages through interpreter services
	Hartford	UConn Law School Tax Clinic	860-570-5165	Spanish, Mandarin, Chinese, French, and other languages through interpreter services
DC	Washington	The Catholic University of America LITC	202-319-6788	Spanish and other languages through interpreter services
	Washington	American University Washington College of Law, Janet R. Spragens Tax Clinic	202-274-4144	All languages through interpreter services
DE	Georgetown	DCRAC LITC	877-825-0750 302-690-5000	Spanish, Italian, and Hindi
FL	Ft. Myers	Florida Rural Legal Services Low Income Taxpayer Clinic	888-582-3410 863-688-7376	All languages through interpreter services
	Gainesville	University of Florida Levin College of Law LITC	352-273-0800	All languages through interpreter services
	Miami	Legal Services of Greater Miami Community Tax Clinic	866-686-2760 305-576-0080	Spanish and Haitian Creole
	Orlando	A New Start: Financial & Social Services Inc.	855-496-6476 408-300-5993	Spanish, Haitian Creole, Tagalog, Cantonese, Mandarin, Bahasa, Malay, Bengali, Korean, Hindi, and other languages through interpreter services
	Plant City	Bay Area Legal Services Inc. LITC	813-752-1335	Spanish and Haitian Creole
	Plantation	Legal Aid Services of Broward and Collier Counties	954-736-2477	Spanish and Haitian Creole
	St. Petersburg	Gulfcoast Legal Services LITC	727-821-0726	Spanish, French, and other languages through interpreter services
	Tallahassee	Legal Services of North Florida	850-385-9007	Spanish, Chinese, French, and other languages through interpreter services
	West Palm Beach	Legal Aid Society of Palm Beach County LITC	800-403-9353 561-655-8944	Spanish and Haitian Creole
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
	Lawrenceville	North Georgia Low Income Taxpayer Clinic	888-267-6891 678-646-5661	Spanish
IA	Des Moines	Iowa Legal Aid LITC	800-532-1275 515-243-2151	Spanish and other languages through interpreter services
ID	Boise	University of Idaho LITC	877-200-4455 208-364-6166	All languages through interpreter services
	Twin Falls	La Posada Tax Clinic	208-735-1189	Spanish

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IL	Des Plaines	Center of Concern LITC	847-823-0453	Spanish and other languages through interpreter services
	Chicago	Ladder Up Tax Clinic	312-630-0242	Spanish and Polish
	Chicago	Legal Aid Chicago LITC	312-341-1070	All languages through interpreter services
	Chicago	Loyola Federal Income Tax Clinic	312-915-7176	All languages through interpreter services
	Wheaton	Prairie State Legal Services LITC	855-829-7757 630-690-2130	All languages through interpreter services
IN	Bloomington	Indiana Legal Services, Inc. LITC	800-822-4774 812-339-7668	All languages through interpreter services
	Indianapolis	Neighborhood Christian Legal Clinic	317-429-4131	Spanish, French, Arabic, Burmese, Hakha Chin, Kinyarwanda, Maya, Swahili, Chinese, Zophei, Falam, and other languages through interpreter services
KS	Kansas City	Kansas Legal Services, Inc. LITC	800-723-6953 913-621-0200	Spanish, French, German, Russian, Vietnamese, Polish, Croatian, and other languages through interpreter services
KY	Covington	The Center for Great Neighborhoods LITC	859-547-5542	Spanish
	Louisville	Legal Aid Society Low Income Taxpayer Clinic	800-292-1862 502-584-1254	All languages through interpreter services
	Richmond	AppalRed Low Income Taxpayer Clinic	800-477-1394 859-624-1394	Spanish and other languages through interpreter services
LA	New Orleans	Southeast Louisiana Legal Services LITC	877-521-6242 504-529-1000	Spanish, Vietnamese, and other languages through interpreter services
MA	Boston	AACA LITC	617-426-9492	Chinese, Vietnamese, French, Haitian Creole, Gujarati, Hindi, Urdu, Punjabi, and Swahili
	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 617-390-1729	Spanish and other languages through interpreter services
	Lawrence	Northeast Legal Aid LITC	800-336-2262 978-458-1465	Spanish, Khmer, Portuguese, Bulgarian, Thai, Polish, French, Arabic, Hebrew, Italian, Luganda, Swahili, Hindi, Urdu, and other languages through interpreter services
MD	Baltimore	Maryland Volunteer Lawyers Service LITC	800-510-0050 410-547-6537	All languages through interpreter services
	Baltimore	University of Baltimore LITC	410-837-5706	All languages through interpreter services
	Baltimore	University of Maryland Carey School of Law LITC	410-706-3295	All languages through interpreter services
ME	Bangor	Pine Tree Legal Assistance Inc. LITC	207-942-8241	All languages through interpreter services

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MI	Ann Arbor	University of Michigan LITC	734-936-3535	All languages through interpreter services
	Detroit	Accounting Aid Society	866-673-0873 313-556-1920	Spanish and 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 (Legal Aid of Western Michigan)	800-442-2777 616-774-0672	Spanish and other languages through interpreter services
MN	Minneapolis	Mid-Minnesota Legal Aid Tax Law Project	800-292-4150 612-334-5970	Spanish, Somali, Hmong, Arabic, Oromo, Amharic, and other languages through interpreter services
	Minneapolis	University of Minnesota LITC	612-625-5515	Somali, Spanish, Hmong, Karen, and other languages through interpreter services
MO	Kansas City	Legal Aid of Western Missouri LITC	800-990-2907 816-474-6750	Spanish and other languages through interpreter services
	Kansas City	UMKC School of Law LITC	816-235-6201	All languages through interpreter services
	St. Louis	Washington University School of Law LITC	314-935-7238	All languages through interpreter services
MS	Oxford	Mississippi Taxpayer Assistance Project	888-808-8049 622-234-2918	All languages through interpreter services
NC	Asheville	Pisgah Legal Services	800-489-6144 828-253-0406	Spanish and other languages through interpreter services
	Charlotte	North Carolina Low Income Taxpayer Clinic	800-438-1254 704-376-1600	Spanish and other languages through interpreter services
NE	Lincoln	Legal Aid of Nebraska LITC	800-742-7555 402-435-2161	All languages through interpreter services
NH	Concord	603 Legal Aid Low Income Taxpayer Project	603-224-3333	All languages through interpreter services
NJ	Edison	Legal Services of New Jersey Tax Legal Assistance Project	888-576-5529 732-572-9100	Spanish, Haitian Creole, Portuguese, Hindi, and Arabic
	Jersey City	Northeast New Jersey Legal Services LITC	201-792-6363	Spanish, Korean, Hindi, Urdu, Hebrew, Arabic, Portuguese, Tagalog, and other languages through interpreter services
	Newark	Rutgers Federal Tax Law Clinic	973-353-1685	Spanish
NM	Albuquerque	New Mexico Legal Aid Low Income Taxpayer Clinic	866-416-1922 505-243-7871	All languages through interpreter services

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NY	Albany	Legal Aid Society of Northeastern New York LITC	833-628-0087 518-462-6765	All languages through interpreter services
	Bronx	Bronx Legal Services	917-661-4500	Spanish and other languages through interpreter services
	Brooklyn	Brooklyn Legal Services Corporation A LITC	718-487-2300	Spanish and other languages through interpreter services
	Brooklyn	Brooklyn Low-Income Taxpayer Clinic	917-661-4500	Spanish, Russian, American Sign Language, and 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 and other languages through interpreter services
	Jamaica	Queens Legal Services LITC	917-661-4500	Spanish, Mandarin, Cantonese, Fuzhounese, Korean, Hindi, Bengali, Urdu, French, Haitian Creole, Croatian, Malayalam, and other languages through interpreter services
	New York	Fordham Law School	212-636-7353	Spanish and other languages through interpreter services
	New York	Mobilization for Justice	212-417-3839	Spanish, Chinese, French, Haitian Creole, Urdu, Tagalog, Tamil, Persian, and other languages through interpreter services
	New York	The Legal Aid Society LITC	212-426-3013	Spanish and other languages through interpreter services
Syracuse	Syracuse University College of Law LITC	888-797-5291 315-443-4582	All languages through interpreter services	
OH	Akron	Community Legal Aid Services LITC	800-998-9454	Spanish and other languages through interpreter services
	Cincinnati	The Legal Aid Society of Greater Cincinnati LITC	800-582-2682 513-241-9400	All languages through interpreter services
	Cleveland	The Legal Aid Society of Cleveland LITC	888-817-3777 216-861-5500	All languages through interpreter services
	Columbus	The Legal Aid Society of Columbus LITC	877-224-8374 614-224-8374	Spanish, Somali, Arabic, Nepali, and other languages through interpreter services
	Columbus	Southeastern Ohio Legal Services LITC	844-302-1800 740-354-7563	All languages through interpreter services
	Toledo	Toledo Tax Controversy Clinic	419-684-8822	Arabic and other languages through interpreter services
OK	Tulsa	Legal Aid Services of Oklahoma LITC	833-284-6227 918-236-9572	All languages through language line services
OR	Portland	Legal Aid Services of Oregon LITC	503-224-4086	Spanish, Mandarin, Japanese, and other languages through interpreter services
	Portland	Lewis & Clark Low Income Taxpayer Clinic	503-768-6500	Spanish and other languages through interpreter services
	Portland	Oregon Law Center LITC	800-672-4919	All languages through interpreter services

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PA	Philadelphia	Philadelphia Legal Assistance Taxpayer Support Clinic	215-981-3800	Spanish, Arabic, French, and other languages through interpreter services
	Philadelphia	Temple Law School LITC	215-204-8948	Spanish and other languages through interpreter services
	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	Spanish and French
	Villanova	Villanova Federal Tax Clinic	888-829-2546 610-519-4123	Spanish and other languages through interpreter services
	Washington	Southwestern Pennsylvania Legal Services LITC	800-846-0871 724-225-6170	All languages through interpreter services
	Williamsport	Susquehanna Legal Aid for Adults and Youth	570-884-4174	Spanish and other languages through interpreter services
	York	MidPenn Legal Services Low Income Taxpayer Clinic	844-675-7829	Spanish and other languages through interpreter services
RI	Providence	Rhode Island Legal Services LITC	401-274-2652	Spanish and other languages through interpreter services
SC	Greenville	South Carolina Legal Services LITC	888-346-5592	Spanish and other languages through interpreter services
SD	Vermillion	University of South Dakota School of Law Federal Tax Clinic	844-366-8866 605-658-3531	All languages through interpreter services
TN	Memphis	Memphis Area Legal Services	901-523-8822	All languages through interpreter services
	Nashville	Tennessee Taxpayer Project	866-481-3669 865-483-8454	Spanish and other languages through interpreter services
TX	Fort Worth	Legal Aid of Northwest Texas LITC	800-955-3959 817-336-3943	Spanish and other languages through interpreter services
	Fort Worth	Texas A&M University School of Law, Tax Dispute Resolution Clinic	817-212-4123	Spanish and other languages through interpreter services
	Houston	Houston Volunteer Lawyers LITC	713-228-0735	Spanish, Vietnamese, and other languages through interpreter services
	Houston	Lone Star Legal Aid LITC	800-733-8394 713-652-0077	Spanish, Vietnamese, and other languages through interpreter services
	Houston	South Texas College of Law LITC	800-646-1253 713-646-2922	All languages through interpreter services
	Lubbock	Texas Tech School of Law LITC	800-420-8037 806-742-4312	Spanish
	San Antonio	Texas Taxpayer Assistance Project	833-329-8752 210-212-3747	Spanish and other languages through interpreter services
UT	Provo	Centro Hispano LITC	801-655-0258 801-691-5259	Spanish, Portuguese, and other languages through interpreter services

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VA	Fairfax	Legal Services of Northern Virginia LITC	866-534-5243 703-778-6800	Spanish and 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 and other languages through interpreter services
VT	Burlington	Vermont Low Income Taxpayer Clinic	800-889-2047 802-863-5620	All languages through interpreter services
WA	Seattle	University of Washington Federal Tax Clinic	866-866-0158 206-685-6805	Spanish, Russian, Mandarin, and Korean
	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
WV	Morgantown	West Virginia University College of Law Legal Clinic	304-293-0819	All languages through interpreter services
WY	Laramie	University of Wyoming LITC	833-719-2490 307-766-6114	All languages through interpreter services