

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 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 2005 calendar year are listed below. Each clinic independently decides if you meet the income guidelines<sup>1</sup> 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 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.

<sup>1</sup>The department of Health and Human Services (HHS) publishes poverty guidelines each year. IRS Publication 3319, *2006 Grant Application Package and Guidelines*, lists income ceilings for low income representation and contains the following table:

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)
1	\$23,925
2	\$32,075
3	\$40,225
4	\$48,375
5	\$56,525

For family units with more than 5 members, add \$8,150 for each additional member.

Low Income Taxpayer Clinics (LITCs)					
State	City	Organization	Public Phone	Type of Clinic	Languages Served
AK	Anchorage	Alaska Business Development Center	907-562-0335 1-800-478-3474	Controversy/ESL	Various
	Anchorage	Assistance Resources of Alaska (ARA)	907-272-7470	Controversy/ESL	English/Spanish/Filipino/ German/Sign Language
AL	Birmingham	Birmingham Business Resource Center, Inc.	205-250-6380	Controversy	English/Spanish
	Birmingham	Lawson State Community College LITC	205-925-1039	ESL	English/Spanish
AR	West Memphis	Delta Economic Education Resource Service	870-733-1700	Controversy/ESL	English/Spanish
	Little Rock	University of Arkansas at Little Rock School of Law	501-324-9441	Controversy/ESL	English
AZ	Phoenix	Community Legal Services, Inc.	602-258-3434 1-800-852-9075	Controversy/ESL	Spanish
CA	Fresno	The LITC of Central California Legal Services, Inc.	559-441-1611 1-800-675-8001	Controversy/ESL	English/Spanish/Hmong
	Orange	Chapman University Tax Law Clinic	714-628-2535 1-877-242-7529	Controversy	English/Spanish/ Vietnamese
	Los Angeles	CHARO Community Development Corp.	323-269-0751	ESL	English/Spanish
	San Francisco	Chinese Newcomers Service Center	415-421-2111	Controversy/ESL	English/Cantonese/ Mandarin/Chinese
	Los Angeles	Filipino American Service Group (FASGI) LITC	213-487-9804 1-888-345-8683	Controversy/ESL	Tagalog/Llokano/Bisaya
	Los Angeles	HIV & AIDS Legal Services Alliance, Inc. (HALSA)	213-201-1640	Controversy/ESL	English/Spanish
	Los Angeles	Korean Resource Center	323-937-3718	ESL	Korean
	Santa Ana	LITC of the Legal Aid Society of Orange County	714-571-5200	Controversy/ESL	English/Farsi/Spanish/ Vietnamese
	San Diego	Legal Aid Society of San Diego, Inc. - HomeStart, Inc.	619-471-2674	Controversy/ESL	English/Spanish/Russian/ French/German Farsi/Arabic/Tagalog/ Korean/Vietnamese/ Chinese/Laotian
	La Mesa	Minority Business Association (San Diego African American Chamber of Commerce)	619-644-9142	Controversy/ESL	English/Spanish
San Francisco	San Francisco Bar Association-Volunteer Legal Services Program	415-575-3130	Controversy/ESL	English	

CA	San Diego	University of San Diego Legal Clinic	619-260-7470	Controversy/ESL	English/Spanish
CO	Denver	University of Denver College of Law	303-871-6140	Controversy	English
CT	New Haven	New Life Corporation	203-777-0313	ESL	English/Spanish
	Hamden	Quinnipiac University School of Law Low Income Taxpayer Clinic	203-582-3238	Controversy/ESL	English/Spanish
	Hartford	University of Connecticut School of Law Tax Clinic	860-570-5165	Controversy	English/Spanish
DC	Washington	American University Federal Tax Clinic	202-274-4144	Controversy	English/Spanish
	Washington	Central American Resource Center	202-328-9799	ESL	English/Spanish
	Washington	United Planning Organization (UPO)	202-238-4600	Controversy/ESL	English/Spanish
	Washington	UDC David A. Clarke School of Law LITC	202-274-7317	Controversy	English
DE	Wilmington	Delaware Community Reinvestment Action Council (DCRAC) LITC	302-654-5024 1-877-825-0750	ESL	English/Spanish
	Wilmington	Legal Services Corporation of Delaware	302-575-0809	Controversy	English/Spanish
FL	Plant City	Bay Area Legal Services	813-752-1335	Controversy/ESL	English/Spanish
	Homestead	Coalition of Florida Farmworkers Organization	305-247-4779	Controversy/ESL	Creole/English/Spanish
	Daytona Beach	Community Legal Services of Mid-Florida (CLSMF) Low Income Taxpayer Clinic	386-255-6573 1-888-379-4729	Controversy/ESL	English/Spanish
	St. Petersburg	Gulfcoast Legal Services	727-821-0726 1-800-230-5920	Controversy/ESL	English/Spanish
	West Palm Beach	Legal Aid Society of Palm Beach County, Inc.	561-655-8944 1-800-403-9353	Controversy/ESL	English/Spanish/Creole/
	Miami	Legal Services of Greater Miami, Inc.	305-576-0080	Controversy/ESL	Creole/Haitian/Spanish
	Tallahassee	Legal Services of North Florida	850-385-9007	Controversy/ESL	English/Spanish
GA	Atlanta	Federal Tax Clinic, College of Law Georgia State University	404-651-1412	Controversy	English/Spanish
	Hinesville	JC Vision and Associates, Inc.	912-877-4243 912-877-4274	Controversy/ESL	English/Spanish
	Carrollton	West Georgia Low Income Taxpayer Clinic	770-836-6469	Controversy	English
	Atlanta	Impuestos Ahora (Taxes Now) - Women's Economic Development Agency, Inc.	404-853-7680	ESL	Spanish
HI	Honolulu	Volunteer Legal Services Hawaii	808-522-0684	Controversy/ESL	Chuukese/English/Filipino/Hawaiian/Italian/Japanese/Korean/Marshallese/Samoan/Vietnamese
	Honolulu	Legal Aid Society of Hawaii	808-536-4302	Controversy/ESL	English/Japanese/Filipino
IA	Des Moines	Iowa Legal Aid	515-243-2151 1-800-532-1275	Controversy/ESL	English/Spanish
ID	Moscow	University of Idaho Tax Clinic	208-885-6541 1-877-200-4455	Controversy/ESL	English/Spanish
	Twin Falls	Sisters of Mercy Regional Community of Omaha	208-735-1189	ESL	Spanish
IL	East Dundee	Administer Justice	847-844-1100	ESL	English/Spanish
	Chicago	Midwest Tax Clinic - Center for Economic Progress	312-630-0284 1-888-827-8511	Controversy/ESL	English/Spanish
	Chicago	IIT Chicago - Kent College of Law LITC	312-906-5000	Controversy	English/Spanish
	Chicago	Korean American Resource & Cultural Center (KRCC)	1-877-360-6416	ESL	Korean
	Chicago	Loyola (Chicago) Federal Tax Clinic	312-915-7176	Controversy	English
IN	Valparaiso	Lutheran University Association dba Valparaiso University Law Clinic	219-465-7903 1-888-729-1064	Controversy	Chinese/Korean/Mandarin Polish/Russian/Spanish
	Indianapolis	Neighborhood Christian Legal Clinic	317-415-5337	Controversy/ESL	Spanish
KS	Kansas City	El Centro, Inc.	913-281-1186	ESL	Spanish
	Lawrence	University of Kansas Legal Services for Students	785-864-5665	ESL	Arabic/Chinese/Hindi/Japanese/Korean
KY	Louisville	Legal Aid Society Low Income Taxpayer Clinic	502-584-1254	Controversy	English/Spanish
	Covington	Northern Kentucky University LITC	859-291-8200	Controversy/ESL	English/Spanish
LA	New Orleans	New Orleans Legal Assistance - Southeast Louisiana Legal Services	504-529-1000 1-877-521-6242	Controversy	English/Spanish/Vietnamese
	Baton Rouge	Southern University Law (Clinic) Center	225-771-3333	Controversy	English
MA	Waltham	Bentley College Low Income Taxpayer Clinic (BLITC)	781-891-2170	Controversy/ESL	Arabic/English/Creole/Haitian/Italian/Russian/Portuguese/Spanish
	Boston	Greater Boston Legal Services	617-371-1234	Controversy/ESL	Chinese/Creole/Haitian Spanish/English
	Springfield	Springfield Partners for Community Action, Inc.	413-263-6500	ESL	English/Spanish/Vietnamese
MD	Baltimore	East Harbor Community Development	410-534-6522	ESL	English/Spanish
	Baltimore	Maryland Volunteer Lawyers Service	1-800-510-0050 410-547-6537	Controversy	English
ME	Bangor	Pine Tree Legal Assistance	207-942-8241	Controversy/ESL	English/Spanish
MI	East Lansing	Michigan State University College of Law - Low Income Taxpayer Clinic	517-336-8084	Controversy/ESL	Arabic/Bahasa/Chinese/French/German/Greek/Hindi/Indonesian/Malay/Polish/Spanish/Urdu/

MI	Flint	Legal Services of Eastern Michigan - LITC	1-800-339-9513 810-234-2621	Controversy/ESL	Spanish/German/English
	Detroit	Volunteer Accounting Service Team of Michigan	313-647-9620 612-332-1441	Controversy/ESL	Arabic/Spanish/English
MN	Minneapolis	Mid-Minnesota Legal Assistance		Controversy/ESL	Spanish/Somali/Russian/ Arabic/Hmong/ Oromo/Amharic/English
	Minneapolis	University of Minnesota Tax Clinic	612-625-5515	Controversy/ESL	English/Somali/ Hmong/Oromo/Amharic
MO	Kansas City	Budget & Financial Management Assistance (BFMA)	816-221-2034	Controversy/ESL	Spanish/English
	Springfield	Southwest Missouri State University LITC	417-836-5414	Controversy/ESL	English/Chinese/Korean/ Spanish/Thai/Vietnamese
	Kansas City	Kansas City Tax Clinic - UMKC Law School	816-235-6201	Controversy	English
MS	Oxford	North Mississippi Rural Legal Services	662-234-8731 1-800-898-8731	Controversy	English
MT	Missoula	Montana Legal Services LITC	1-800-666-6899 406-543-8343	Controversy	English
NC	Durham	Duke Law School Low Income Taxpayer Clinic	919-956-2580	Controversy	English
	Greenville	Legal Aid of North Carolina, Inc.	252-758-0113 1-800-682-4592	Controversy/ESL	English/Spanish
	Charlotte	Western North Carolina LITC (Legal Services of Southern Piedmont)	704-971-2622 1-800-438-1254	Controversy/ESL	English/Spanish
	Camden	Northeastern Community Development Corporation	252-338-5466	ESL	English/Spanish
ND	New Town	Legal Services of North Dakota	877-639-8695	Controversy/ESL	Arikara/English/Hidatsa/ Mandan
NE	Lincoln	Legal Aid of Nebraska Low Income Taxpayer Clinic	402-435-2161 1-877-250-2016	ESL	English/Spanish
NH	Concord	Legal Advice & Referral Center	603-224-3333 1-800-639-5290	ESL	English/Spanish
	Concord	NH Pro Bono Referral Program	603-228-6028	Controversy	English
NJ	Newark	Rutgers Law School Federal Tax Clinic	973-353-1685	Controversy	English/Spanish
	Camden	South Jersey Legal Services, Inc.	1-800-510-2492	Controversy/ESL	English/Spanish
NM	Albuquerque	University of New Mexico School of Law	505-277-5265	Controversy	English/Spanish
	Crownpoint	DNA-People's Legal Services, Inc.	505-786-5277	Controversy/ESL	Navajo/Hopi
NV	Las Vegas	Nevada Legal Services LITC	1-800-657-5482	Controversy/ESL	English/Spanish
NY	Albany	Albany Law School	518-445-2328	Controversy	English
	Brooklyn	Bed-Stuy Legal Services Corp.	718-636-1155	Controversy/ESL	English/Spanish
	Long Beach	Circulo de la Hispanidad, Inc.	516-889-3869	Controversy/ESL	Spanish
	Buffalo	Volunteer Lawyers Project - Erie County Bar Assoc.	716-847-0662 Ext 5	Controversy/ESL	English
	New York	Fordham University	212-636-7353	Controversy	English
	Ithaca	LITC at Ithaca College	607-274-3661	ESL	Chinese/Russian/Spanish/ English
	New York	Legal Aid Society LITC (NY)	212-426-3013	Controversy/ESL	Spanish/English
	Bronx	Legal Services for New York City-Bronx LITC (LSNY Bronx)	718-928-3700	Controversy/ESL	English/Spanish
	Long Beach	Project Challenge of Long Island NY, Inc.	516-897-5099	ESL	English/Spanish
	Jamaica	Queens Legal Services Corporation	718-657-8611	Controversy/ESL	Chinese/Creole/Hindi/ Korean/Russian/ Spanish/Urdu
	Bayside	Queensborough Taxpayer Outreach Program (Q-TOP)	718-631-6245	ESL	English/Korean/Chinese/ Spanish
	Rochester	Rural Opportunities, Inc.	585-340-3342 1-800-888-6770	Controversy/ESL	Spanish
	Brooklyn	South Brooklyn Legal Services Inc. - Brooklyn Low Income Taxpayer Clinic	718-237-5528	Controversy/ESL	Russian/Spanish
	Syracuse	Syracuse University College of Law	315-443-4582	Controversy	English
	Rochester	Volunteer Legal Services Project of Monroe County	585-232-3051	Controversy	English/Spanish
	Elmsford	Taxpayer Education Services - Westchester Community Opportunity Program, Inc.	914-592-5600 Ext 150	ESL	English/Spanish
	Flushing	Young Korean American Service & Education Center	718-460-5600 1-866-901-5600	ESL	Korean
OH	Toledo	Advocates for Basic Legal Equality, Inc.	419-255-0814 1-888-534-1432	Controversy/ESL	English/Spanish
	Akron	Community Legal Aid Services LITC	1-800-998-9454	Controversy/ESL	English
	Cleveland	Friendship Foundation of American-Vietnamese, Inc.	216-651-6748	ESL	Cambodian/Lao/Spanish/ Vietnamese
	Painesville	Lake Erie College - Low Income Taxpayer Clinic	440-375-7000	ESL	English
	Cleveland	Legal Aid Society of Cleveland	216-687-1900 1-866-529-6446	Controversy	English
	Columbus	Legal Aid Society of Columbus	614-241-2001 1-888-246-4420	Controversy	English/Spanish
	Newark	Southeastern Ohio Legal Services LITC	1-866-529-6446	Controversy	English/Spanish
OK	Tulsa	Community Action Project of Tulsa County, Inc.	918-382-3352	Controversy/ESL	English/Russian/Spanish/ Ukrainian/Vietnamese

OK	Oklahoma City	Low Income Taxpayer Clinic at Oklahoma Indian Legal Services Inc	405-943-6457 1-800-658-1497	Controversy/ESL	Shawnee
OR	Gresham	Catholic Charities - El Programa Hispano	503-669-8350	Controversy/ESL	English/Spanish
	Portland	Legal Aid Services of Oregon	503-648-7163	Controversy/ESL	Spanish
PA	Portland	Lewis & Clark Legal Clinic	503-768-6500	Controversy	English
	Pittsburgh	Duquesne University School of Law - LITC	412-396-5877	Controversy	English
	Pittsburgh	Jewish Family & Children's Service of Pittsburgh	412-422-7200	ESL	English/Russian/Serbo-Croatian/Spanish/Chinese
	Philadelphia	Philadelphia Legal Assistance Center	215-981-3800 1-888-541-1544	Controversy/ESL	English/Spanish
	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	Controversy	English
PR	Villanova	Villanova Law School Federal Tax Clinic	610-519-4123 1-888-829-2546	Controversy	English/Spanish
	Adjuntas	Rural Opportunities Puerto Rico	1-800-888-6770	Controversy/ESL	Spanish
RI	Arecibo	Educacion al Contribuyente en la Region Arecibo - Oficina para la Promocion y el Dessarrollo Humano	787-817-6951 787-817-6954	ESL	Spanish
	Providence	Rhode Island Legal Services Low Income Tax Clinic	401-274-2652 1-800-637-4529	Controversy/ESL	Spanish/Portuguese
SC	Providence	Rhode Island Tax Clinic, Inc.	401-421-1040	Controversy/ESL	English/Spanish
	Greenville	Low Income Taxpayer Clinic - South Carolina Centers for Equal Justice, Inc.	864-679-3242 1-888-364-5592	Controversy/ESL	Various
SD	Nisland	Rural Alliance, Inc.	1-866-370-7293	Controversy/ESL	English/Shoshone/Arapaho/Spanish
	Nisland	Technology for the Rural Enhancement of Communities LITC Grant Taxpayer Assistance Program	605-390-4391	Controversy/ESL	English
TN	Nashville	Conexian Americas	615-269-6900	ESL	English/Spanish
	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberlands	865-483-8454 1-866-481-3669	Controversy/ESL	English/Spanish
TX	Sugarland	Centro Familiar Cristiano, Inc. LITC	281-340-2400	ESL	English/Spanish
	Houston	Houston Volunteer Lawyers Program	713-228-0732	Controversy/ESL	Bosnia/Hungarian/Spanish
	Pharr	La Union del Pueblo Entero	956-787-5557	ESL	Spanish
	Corpus Christi	Latino Education Low Income Taxpayer Program	361-980-0361	ESL	Spanish
	Ft. Worth	Legal Aid of Northwest Texas	817-336-3943 1-800-955-3959	Controversy/ESL	Spanish/English
	Austin	Texas Taxpayer Assistance Project at Texas Rio Grande Legal Aid	1-866-988-9996 1-888-988-9996	Controversy/ESL	English
UT	Lubbock	Texas Tech University School of Law Low Income Taxpayer Clinic	806-742-4312 1-800-420-8037	Controversy/ESL	English
	Provo	Action Contra La Probeza Inc Centro Hispano	801-655-0258	ESL	English/Spanish
VA	Salt Lake City	University of Utah Low Income Taxpayer Clinic	801-581-3397	Controversy/ESL	English/Spanish
	Falls Church	Boat People SOS, Inc.	703-538-2190	ESL	English/Vietnamese
	Richmond	Community Tax Law Project	804-358-5855	Controversy/ESL	English/Spanish
	Charlottesville	Legal Aid Justice Center	434-977-0553 1-800-763-7323	Controversy/ESL	English/Spanish
VT	Arlington	Legal Services of Northern Virginia, Inc.	703-532-3733	Controversy/ESL	English/Spanish/Vietnamese
	Barre	Central Vermont Low Income Taxpayer Clinic	802-479-1053 1-800-639-1053	Controversy/ESL	Bosnian/Hungarian/Spanish
WA	Burlington	Vermont Low Income Taxpayer Project (Vermont Legal Aid, Inc.)	1-800-747-5022	Controversy/ESL	Various
	Spokane	Gonzaga University: University Legal Assistance	509-323-5791	Controversy/ESL	English/Spanish/Russian
WI	Seattle	University of Washington Low Income Taxpayer Clinic	206-685-6805 1-866-866-0158	Controversy/ESL	English/Spanish/Russian/Somali
	Milwaukee	University of Wisconsin - Milwaukee	414-229-3232	Controversy/ESL	English/Spanish
WV	Milwaukee	Legal Aid Society of Milwaukee Inc.	414-727-5300	Controversy	English/Spanish
	Morgantown	Clinical Law Program - West Virginia University	304-293-7249	Controversy	English
WY	Wheeling	Wheeling Jesuit University	304-243-2000	ESL	English/Spanish
	Lander	Wyoming Legal Services LITC - Wind River Legal Services	307-332-6626 1-800-442-6170	Controversy/ESL	English/Spanish