

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 (ESL) 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 2006 calendar year are listed below. Each clinic independently decides if you meet the income guidelines¹ 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.

¹The department of Health and Human Services (HHS) publishes poverty guidelines each year. A controversy clinic receiving federal funding must have at least 90% of the taxpayers served with incomes that do not exceed 250% of the poverty guidelines. For the 2006 calendar year, the income ceilings for low income representation are as follows:

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)
1	\$24,500
2	\$33,000
3	\$41,500
4	\$50,000
5	\$58,500

For family units with more than 5 members, add \$8,500 for each additional member.

Note: HHS publishes separate poverty guidelines for Alaska and Hawaii. See <http://aspe.hhs.gov/poverty>.

Type of Clinic: C = Controversy Clinic E = ESL Clinic B = Both Controversy and ESL Clinic

Low Income Taxpayer Clinics (LITCs)					
State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
AK	Anchorage	Alaska Business Development Center	907-562-0335 1-800-478-3474	B	Various
AL	Birmingham	Birmingham Business Resource Center, Inc.	205-250-6380	B	Spanish
	Birmingham	Lawson State Community College LITC	205-925-1039	E	Spanish
AR	West Memphis	Delta Economic Education Resource Service	870-733-1704 1-877-733-1704	B	Spanish
	Little Rock	University of Arkansas at Little Rock School of Law	501-324-9441	B	
AZ	Phoenix	Community Legal Services, Inc.	602-258-3434 1-800-852-9075	B	Spanish
	Tucson	United Way of Tucson and Southern Arizona	520-388-9153	B	Spanish
CA	Fresno	The LITC of Central California Legal Services, Inc.	559-441-1611 1-800-675-8001	B	Spanish/Hmong
	Orange	Chapman University Tax Law Clinic	714-628-2535 1-877-242-7529	B	Spanish/Vietnamese
	San Francisco	Chinese Newcomers Service Center	415-421-2111 ext. 691	B	Cantonese/Mandarin/ Chinese
	Los Angeles	Filipino American Service Group (FASGI) LITC	213-487-9804 1-888-345-8683	E	Tagalog/Ilokano/Visaya
	Los Angeles	HIV & AIDS Legal Services Alliance, Inc. (HALSA)	213-637-1690	B	Spanish
	Santa Ana	LITC of the Legal Aid Society of Orange County	714-571-5258	B	Farsi/Spanish Vietnamese
	San Diego	Legal Aid Society of San Diego, Inc. - HomeStart, Inc.	1-877-534-2524	B	Spanish/Russian/French/German/ Farsi/Arabic/Tagalog/ Korean/Vietnamese/Chinese/ Laotian
	San Diego	University of San Diego Legal Clinic	619-260-7470	B	Spanish

CO	Denver	University of Denver College of Law	303-871-6140	C	
CT	New Haven	New Life Corporation	203-777-0313	E	Spanish
	Hamden	Quinnipiac University School of Law Low Income Taxpayer Clinic	203-582-3238	B	Spanish
	Hartford	University of Connecticut School of Law Tax Clinic	860-570-5165	C	Spanish
DC	Washington	American University WCL Janet R. Spragens Federal Tax Clinic	202-274-4144	C	Spanish
	Washington	Central American Resource Center	202-328-9799	E	Spanish
	Washington	UDC David A. Clarke School of Law LITC	202-274-7317	C	Spanish
DE	Wilmington	Delaware Community Reinvestment Action Council (DCRAC) LITC	302-654-5024 1-877-825-0750	E	Spanish
	Wilmington	Legal Services Corporation of Delaware	302-575-0408	C	Spanish
FL	Plant City	Bay Area Legal Services	813-752-1335	B	Spanish
	Daytona Beach	Community Legal Services of Mid-Florida (CLSMF) Low Income Taxpayer Clinic	386-255-6573 ext. 337 1-866-886-1799	B	Spanish
	St. Petersburg	Gulfcoast Legal Services	727-821-0726 1-800-230-5920	C	Spanish
	Plantation	Legal Aid Service of Broward County	954-736-2402	B	Spanish/Creole
	West Palm Beach	Legal Aid Society of Palm Beach County, Inc.	561-655-8944 1-800-403-9353	B	Spanish/Creole
	Miami	Legal Services of Greater Miami, Inc.	305-576-0080	B	Creole/Haitian/Spanish
	Tallahassee	Legal Services of North Florida	850-385-9007	B	Spanish
GA	Atlanta	Federal Tax Clinic, College of Law Georgia State University	404-651-1412	C	Spanish
	Hinesville	JC Vision and Associates, Inc.	912-877-4243 912-877-4274	B	Spanish
	Carrollton	West Georgia Low Income Taxpayer Clinic	678-839-4813	C	
	Atlanta	Impuestos Ahora (Taxes Now) - Women's Economic Development Agency, Inc.	678-904-2201	E	Spanish
HI	Honolulu	Volunteer Legal Services Hawaii	808-522-0674	B	Chuukese/Filipino/ItalianHawaiian /Japanese/Korean/ Marshallese/Samoan/Vietnamese
	Honolulu	Legal Aid Society of Hawaii	808-536-4302	B	Japanese/Filipino
IA	Des Moines	Iowa Legal Aid	515-243-2151 1-800-532-1275	B	Spanish Interpretation available for other languages
ID	Moscow	University of Idaho Tax Clinic	208-885-6541 1-877-200-4455	B	Spanish
	Twin Falls	Sisters of Mercy Regional Community of Omaha	208-734-8700	B	Spanish
IL	East Dundee	Administer Justice	847-844-1100	E	Spanish
	Chicago	Midwest Tax Clinic - Center for Economic Progress	312-630-0284 1-888-827-8511	B	Spanish
	Chicago	IIT Chicago - Kent College of Law LITC	312-906-5050 312-906-5041	C	Spanish
	Chicago	Korean American Resource & Cultural Center (KRCC)	1-877-360-6416	E	Korean
	Chicago	Loyola (Chicago) Federal Tax Clinic	312-915-7176	C	
IN	Valparaiso	Lutheran University Association dba Valparaiso University Law Clinic	219-465-7903 1-888-729-1064	C	Chinese/Korean/Mandarin/Polish/ Russian/Spanish
	Indianapolis	Neighborhood Christian Legal Clinic	317-415-5337	B	Spanish
	Bloomington	Indiana Legal Services	1-800-822-4774	C	
KS	Kansas City	El Centro, Inc.	913-281-1186	E	Spanish
	Lawrence	University of Kansas Legal Services for Students	785-864-5665	E	Arabic/Chinese/Hindi/Japanese/ Korean
	Wichita	Cerebral Palsy Research Foundation of Kansas Inc	316-688-1888 1-800-550-5804	B	
KY	Louisville	Legal Aid Society Low Income Taxpayer Clinic	502-584-1254 1-800-292-1862	C	Spanish
	Covington	Northern Kentucky University LITC	859-572-6124 859-572-5781	B	Spanish
LA	New Orleans	New Orleans Legal Assistance - Southeast Louisiana Legal Services	504-529-1000 1-877-521-6242	C	Spanish/Vietnamese
	Baton Rouge	Southern University Law (Clinic) Center	225-771-3333	C	
MA	Waltham	Bentley College Low Income Taxpayer Clinic (BLITC)	781-891-2083	B	Haitian/Creole/Arabic/ Italian/Russian/Spanish/Armenian
	Boston	Greater Boston Legal Services	617-371-1234	B	Chinese/Creole/Haitian Spanish
	Springfield	Springfield Partners for Community Action, Inc.	413-263-6500	E	Spanish/ Vietnamese
MD	Baltimore	East Harbor Community Development	410-534-6522	E	Spanish
	Baltimore	Maryland Volunteer Lawyers Service	1-800-510-0050 410-547-6537	C	
ME	Bangor	Pine Tree Legal Assistance	207-942-8241	B	Spanish

MI	East Lansing	Michigan State University College of Law - Low Income Taxpayer Clinic	517-336-8084	B	Arabic/Bahasa/Chinese/French/German/Greek/Hindi/Indonesian/Malay/Polish/Spanish/Urdu/Thai/Korean/Japanese/Italian/Russian/Vietnamese
	Flint	Legal Services of Eastern Michigan - LITC	1-800-339-9513 810-234-2621	B	Spanish/German
	Detroit	Accounting Aid Society	313-647-9620	B	Arabic/Spanish
MN	Minneapolis	Mid-Minnesota Legal Assistance	612-332-1441	B	Spanish/Somali/Russian/Arabic/Hmong/Oromo/Amharic
	Minneapolis	University of Minnesota Tax Clinic	612-625-5515	B	Somali/ Hmong/Spanish
MO	Kansas City	BFMA Tax Clinic	816-221-2034	B	Spanish
	Springfield	Missouri State University LITC	417-836-5414	B	Chinese/Korean/Spanish/Thai/Vietnamese
	Kansas City	Kansas City Tax Clinic - UMKC Law School	816-235-6201	C	
MS	Oxford	North Mississippi Rural Legal Services	662-234-8731 1-800-898-8731	C	
MT	Missoula	Montana Legal Services LITC	1-800-666-6899 406-543-8343	C	
NC	Durham	Duke Law School Low Income Taxpayer Clinic	919-613-7169 1-888-600-7274	C	Spanish
	Greenville	Legal Aid of North Carolina, Inc.	252-758-0113 1-800-682-4592	B	Spanish
	Charlotte	Western North Carolina LITC (Legal Services of Southern Piedmont)	704-971-2622 1-800-438-1254	B	Spanish
	Camden	Northeastern Community Development Corporation	252-338-5466	B	Spanish
ND	New Town	Legal Services of North Dakota	1-877-639-8695	B	Arikara/Hidatsa/Mandan
NE	Omaha	Legal Aid of Nebraska Low Income Taxpayer Clinic	402-435-2161 1-877-250-2016	B	Spanish
	Omaha	Greater Omaha Community Action	402-453-5656	C	Spanish
NH	Concord	Legal Advice & Referral Center	603-224-3333 1-800-639-5290	E	Spanish
	Concord	NH Pro Bono Referral Program	603-228-6028	C	
NJ	Newark	Rutgers Law School Federal Tax Clinic	973-353-1685	C	Spanish
	Camden	South Jersey Legal Services, Inc.	1-800-510-2492	E	Spanish
NM	Albuquerque	University of New Mexico School of Law	505-277-5265	B	Spanish
	Farmington	DNA-People's Legal Services, Inc.	1 800 789 -7287 505-325-8886	B	Navajo/Hopi
NV	Las Vegas	Nevada Legal Services LITC	1-800-657-5482	B	Spanish
NY	Albany	Albany Law School	518-445-2328	C	
	Brooklyn	Bedford-Stuyvesant Community Legal Services Corp.	718-636-1155	C	Spanish
	Buffalo	Volunteer Lawyers Project - Erie County Bar Assoc.	716-847-0662 Ext 13	B	
	New York	Fordham University	212-636-7353	C	
	New York	Legal Aid Society LITC (NY)	212-426-3013	B	Spanish/Chinese
	Bronx	Legal Services for New York City-Bronx LITC (LSNY Bronx)	718-928-3700	C	Spanish/ 150 other languages
	Jamaica	Queens Legal Services Corporation	718-657-8611	B	Chinese/Creole/Hindi/Korean/Russian/Spanish/Urdu
	Bayside	Queensborough Taxpayer Outreach Program (Q-TOP)	718-281-5446	E	Korean/Chinese/Spanish
	Rochester	Rural Opportunities, Inc.	585-340-3342 1-800-888-6770	B	Spanish
	Brooklyn	South Brooklyn Legal Services - Brooklyn Low Income Taxpayer Clinic	718-237-5528	B	Russian/Spanish
	Syracuse	Syracuse University College of Law	315-443-4582	C	
	Elmsford	Taxpayer Education Services - Westchester Community Opportunity Program, Inc.	914-592-5600 Ext 150	E	Spanish
	Flushing	Young Korean American Service & Education Center	718-460-5600 1-866-901-5600	E	Korean
OH	Toledo	Advocates for Basic Legal Equality, Inc.	419-255-0814 1-888-534-1432	B	Spanish
	Akron	Community Legal Aid Services LITC	1-800-998-9454	B	
	Cleveland	Friendship Foundation of American-Vietnamese, Inc.	216-961-6005	E	Cambodian/Lao/Spanish/Arabic/Vietnamese
	Painesville	Lake Erie College - Low Income Taxpayer Clinic	440-375-7000	E	
	Pikeston	Community Action Committee of Pike County	740-289-2371	C	
	Cleveland	Legal Aid Society of Cleveland	216-687-1900 1-866-529-6446	C	
	Columbus	Legal Aid Society of Columbus	614-241-2001 1-888-246-4420	C	Spanish
Newark	Ohio State Legal Services Association	1-866-529-6446	C	Spanish	
OK	Oklahoma City	Low Income Taxpayer Clinic at Oklahoma Indian Legal Services Inc	405-943-6457 1-800-658-1497	B	

OR	Gresham	Catholic Charities - El Programa Hispano	503-669-8350	B	Spanish
	Portland	Legal Aid Services of Oregon	503-648-7163	B	Spanish
	Portland	Lewis & Clark Legal Clinic	503-768-6500	C	
PA	Pittsburgh	Duquesne University School of Law - LITC	412-396-5877	C	
	Pittsburgh	Jewish Family & Children's Service of Pittsburgh	412-422-7200	E	Russian/Spanish/ Serbo-Croatian/Chinese
	Philadelphia	Philadelphia Legal Assistance Center	215-981-3800 1-888-541-1544	B	Spanish
	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	C	
	Philadelphia	Villanova Law School Federal Tax Clinic	610-519-4123 1-888-829-2546	C	Spanish
PR	Adjuntas	Rural Opportunities Puerto Rico	1-800-888-6770	B	Spanish
	Arecibo	Educacion al Contribuyente en la Region Arecibo - Oficina para la Promocion y el Desarrollo Humano, Inc.	787-817-6951 787-817-6954 787-817-6955	E	Spanish
RI	Providence	Rhode Island Legal Services Low Income Tax Clinic	401-274-2652 1-800-637-4529	B	Spanish/Portuguese
	Providence	Rhode Island Tax Clinic, Inc.	401-421-1040	B	Spanish
SC	Greenville	Low Income Taxpayer Clinic - South Carolina Centers for Equal Justice, Inc.	864-679-3242 1-888-364-5592	B	Various
	Columbia	South Carolina Association of Community Action Partnerships	803-771-9404	E	Spanish
SD	Nisland	Technology for the Rural Enhancement of Communities Taxpayer Assistance Program	605-390-4391	B	
	Rapid City, SD	Rural Alliance, Inc.	1-866-370-7293	C	
TN	Nashville	Conexion Americas	615-269-6900	E	Spanish
	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberlands	865-483-8454 1-866-481-3669	B	Spanish
TX	Sugarland	Centro Familiar Cristiano, Inc. LITC	281-340-2400	E	Spanish/German
	San Antonio	Federal Tax Clinic	210-732-2688 432-687-1175	B	Spanish
	San Antonio	Our Lady of the Lake University	210-433-5800	E	
	Houston	Houston Volunteer Lawyers Program	713-228-0732	B	Bosnia/Hungarian/ Spanish
	San Juan	La Union del Pueblo Entero	956-787-5557	E	Spanish
	Corpus Christi	Latino Education Project Inc.	361-980-0361	E	Spanish
	Ft. Worth	Legal Aid of Northwest Texas	817-336-3943 1-800-955-3959	B	Spanish
	Austin	Texas Taxpayer Assistance Project at Texas Rio Grande Legal Aid	1-888-988-9996	B	Spanish/French
	Lubbock	Texas Tech University School of Law Low Income Taxpayer Clinic	806-742-4312 1-800-420-8037	B	
UT	Provo	Action Contra La Probeza Inc Centro Hispano	801-655-0258	B	Spanish
	Salt Lake City	University of Utah Low Income Taxpayer Clinic	801-587-7206 801-587-7221	B	Spanish
VA	Richmond	Community Tax Law Project	804-358-5855	B	Spanish
	Charlottesville	Legal Aid Justice Center	804-643-1086 434-977-0553 1-800-763-7323	B	Spanish
	Falls Church	Legal Services of Northern Virginia, Inc.	703-778-6800	B	Spanish/ Vietnamese
VT	Barre	Central Vermont Low Income Taxpayer Clinic	802-479-1053 1-800-639-1053	B	Bosnian/Spanish/French/Russian
	Burlington	Vermont Low Income Taxpayer Project (Vermont Legal Aid, Inc.)	1-800-747-5022	B	All languages
WA	Spokane	Gonzaga University: University Legal Assistance	509-323-5791	B	Spanish/Russian
	Seattle	University of Washington Low Income Taxpayer Clinic	206-685-6805 1-866-866-0158	B	Spanish/Russian/Somali/Chinese /Japanese
	Vancouver	National Youth Support & Development	360-253-3001	B	Russian/Ukrainian
WI	Milwaukee	University of Wisconsin - Milwaukee	414-229-3232	B	Spanish
	Milwaukee	Legal Aid Society of Milwaukee Inc.	414-727-5300	C	Spanish
	Wausau	Wisconsin Judicare, Inc.	715-842-1681	C	
WV	Morgantown	Clinical Law Program - West Virginia University	304-293-7249	C	
WY	Jackson	Latino Resource Center	307-734-0333	E	Spanish
	Lander	Wyoming Legal Services LITC - Wind River Legal Services	307-332-6626 1-800-442-6170	B	Spanish
	Rapid City, SD	Rural Alliance, Inc. (serving Wyoming)	1-866-370-7293	C	