

Low Income Taxpayer Clinic List

If you are a low income taxpayer who cannot afford professional tax assistance during audits of your federal income tax return, you may qualify for help from Low Income Taxpayer Clinics or other organizations that provide free assistance in tax disputes.

Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the Internal Revenue Service in audit, appeals, and collection issues, for free or for a nominal charge.

Low Income Taxpayer Clinics receive partial funding from the IRS. However, the clinics 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.

These Federally-funded clinics are listed below. Each clinic independently decides if you meet its income guidelines¹ and other criteria before it agrees to represent you.

Low income taxpayers also may be able to receive assistance from attorney referral systems operated by state bar associations, 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.

¹ The Department of Health and Human Services (HHS) publishes poverty guidelines. IRS Publication 3319, *Grant Application Package and Guidelines* lists income ceilings for low income representation and contains a table for a family unit from 1 to 5.

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)
1	\$23,275
2	\$31,225
3	\$39,175
4	\$47,125
5	\$55,075

Low Income Taxpayer Clinics (LITCs)

State	City	Name	Languages Served	Telephone Numbers
Alabama	Birmingham	Lawson State College	English/Spanish	(205) 925-1039
Alaska	Anchorage	Alaska Business Development Center, Inc.	Various	(800) 478-3474
Arizona	Phoenix	Community Legal Services, Inc.	Spanish	(800) 852-9075
Arizona	Window Rock	DNA-People's Legal Service, Inc.	Navajo/Hopi	(928) 871-4151
Arkansas	Little Rock	University of Arkansas at Little Rock	English	(501) 324-9441
California	Fresno	Central California Legal Services, Inc.	English/Spanish/Hmong	(559) 441-1611
California	Los Angeles	HIV & AIDS Legal Services Alliance (HALSA)	English/Spanish	(213) 201-1640
California	Los Angeles	Community Based Education and Development	Russian/Armenian/Ukrainian/Farsi	(323) 937-7772
California	Los Angeles	Filipino American Service Group, Inc.	Tagalog/Ilokano/Bisaya	(213) 487-9804
California	Los Angeles	Korean Resource Center	Korean	(323) 937-3718
California	Orange	Chapman University School of Law	English/Spanish/Vietnamese	(714) 628-2535
California	Redwood City	Association of Cultural Advancement for Vietnamese	Vietnamese	(408) 293-6906
California	San Diego	University of San Diego School of Law	English/Spanish	(619) 260-7470
California	San Francisco	Nihonmachi Legal Outreach	Korean/Japanese/Vietnamese/Cantonese/Mandarin/Taiwanese/Tagalog/Illocano	(415) 567-6255
California	San Francisco	San Francisco Bar Association Volunteer Legal Services	English	(415) 575-3130
California	Santa Ana	Legal Aid Society of Orange County	English/Farsi/Spanish/Vietnamese	(800) 834-5001
Colorado	Denver	University of Denver College of Law	English	(303) 871-6140
Connecticut	Hamden	Quinnipiac College School of Law	English/Spanish	(203) 582-3238
Connecticut	Hartford	University of Connecticut School of Law	English/Spanish	(860) 570-5165
District of Columbia	Washington	American University	English/Spanish	(202) 274-4144
District of Columbia	Washington	Central American Resource Center	English/Spanish	(202) 328-9799
Delaware	Wilmington	Delaware Community Reinvestment Action Council	English/Spanish	(877) 825-0750
Delaware	Wilmington	Legal Services Corporation of Delaware, Inc.	English/Spanish	(302) 575-0408
Florida	Daytona Beach	Central Florida Legal Services, Inc.	English/Spanish	(386) 255-6573
Florida	Florida City	Coalition of Florida Farmworker Organizations, Inc.	Creole/English/Spanish	(305) 247-4779
Florida	Miami	Legal Services of Greater Miami, Inc.	Creole/Haitian/Spanish	(305) 576-0080
Florida	Pensacola	Northwest Florida Legal Services, Inc.	English/Spanish/Vietnamese	(850) 432-3999
Florida	Tallahassee	Legal Services of North Florida	English/Spanish	(850) 385-9007
Florida	Tampa	Bay Area Legal Services, Inc.	English/Spanish	(813) 752-1335
Georgia	Atlanta	Georgia State Foundation	English/Spanish	(404) 651-1412
Georgia	Atlanta	Women's Economic Development Agency, Inc.	Spanish	(404) 853-7680
Georgia	Carrollton	State University of West Georgia	English	(770) 836-6445
Georgia	Hinesville	JC Visions and Associates, Inc.	English/Spanish	(912) 877-4243
Hawaii	Honolulu	Hawaii Pro Bono Lawyer Project Legal Services of Hawaii	Chuukese/English/Filipino/Hawaiian/Italian/Japanese/Korea/Marshallese/Samoan and Vietnamese	(808) 528-7050
Hawaii	Honolulu	Legal Aid Society of Hawaii	English/Japanese/Filipino	(808) 536-4302
Idaho	Moscow	University of Idaho	English/Spanish	(877) 200-4455
Illinois	Chicago	Center for Economic Progress	English/Spanish	(312) 252-0280
Illinois	Chicago	City Wide Tax Assistance Program	English/Spanish	(312) 466-0771
Illinois	Chicago	Korean American Resource & Cultural Center	Korean	(773) 506-9158
Illinois	Chicago	Illinois Institute of Technology	English/Spanish	(312) 906-5070
Illinois	Chicago	Loyola University Chicago School of Law	English	(312) 915-7176
Indiana	Columbus	Su Casa Columbus	English/Spanish	(812) 375-9370
Indiana	Indianapolis	Neighborhood Christian Legal Clinic	Spanish	(317) 415-5337
Indiana	Valparaiso	The Lutheran University Association d.b.a. Valparaiso University	Chinese/Korean/Mandarin/Polish/Russian/Spanish	(888) 729-1064
Iowa	Des Moines	Legal Services Corporation of Iowa/Iowa Legal Aid	Spanish	(800) 332-0419
Kansas	Emporia	Emporia State University	English/Spanish	(620) 341-5393
Kansas	Kansas City	El Centro, Inc.	Spanish	(913) 281-1186
Kansas	Lawrence	The University of Kansas Center for Research, Inc.	Arabic/Chinese/Hindi/Japanese/Korean	(785) 864-5665
Kentucky	Highland Heights	Northern Kentucky University	Spanish	(859) 572-6124
Kentucky	Louisville	Legal Aid Society, Inc. (Volunteer Lawyer Program)	Spanish	(502) 584-1254
Louisiana	Baton Rouge	Southern University Law Clinic	English	(225) 771-3333
Louisiana	New Orleans	Southeast Louisiana Legal Service Corporation	English/Spanish/Vietnamese	(504) 529-1000
Maine	Portland	Pine Tree Legal Assistance	English/Spanish	(207) 942-8241

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State	City	Name	Languages Served	Telephone Numbers
Maryland	Baltimore	Maryland Volunteer Lawyers Service	English	(800) 510-0050
Massachusetts	Boston	Greater Boston Legal Services	Chinese/Creole/Haitian/Spanish	(617) 371-1234
Massachusetts	Waltham	Bentley College	Arabic/English/Creole/Haitian/Italian/Portuguese/Russian and Spanish	(781) 891-2170
Michigan	Detroit	Volunteer Accounting Service Team of Michigan	Arabic/Spanish	(313) 647-9620
Michigan	East Lansing	Michigan State University-Detroit College of Law	Arabic/Bahasa/Chinese/French/German/Greek/Hindi/Indonesian/MalayPolish/Spanish/Urdu	(517) 336-8084
Michigan	Flint	Legal Services of Eastern Michigan	Spanish/German	(810) 234-2621
Minnesota	Minneapolis	Mid-Minnesota Legal Assistance	Spanish/Somali/Russian/Arabic/Hmong/Oromo/Amharic	(800) 292-4150
Minnesota	Minneapolis	Regents of the University of Minnesota	English/Somali/Hmong/Hispanic/Vietnamese	(612) 625-5515
Mississippi	Greenville	North Mississippi Rural Legal Services	English	(662) 335-8203
Missouri	Kansas City	Budget and Financial Management Assistance	Spanish	(816) 221-2034
Missouri	Kansas City	University of Missouri Kansas City /KC Tax Clinic	English	(816) 235-6201
Missouri	Springfield	Southwest Missouri State University	Chinese/Korean/Spanish/Thai/Vietnamese	(417) 836-3007
Montana	Missoula	Montana Legal Services Association	English	(406) 543-8343
Nebraska	Omaha	Nebraska Legal Services	English/Spanish	(877) 250-2016
Nevada	Las Vegas	Nevada Legal Services, Inc.	Spanish	(866) 432-0404
New Hampshire	Concord	Legal Advice and Referral Center	English/Spanish	(603) 224-3333
New Hampshire	Concord	New Hampshire Pro Bono Referral System	English	(603) 228-6028
New Jersey	Bridgetown	South Jersey Legal Services	Spanish	(800) 510-2492
New Jersey	Hightstown	Accountants for the Public Interest NJ	English/Spanish	(609) 918-0527
New Jersey	Newark	Rutgers, The State University of New Jersey	English/Spanish	(973) 353-1685
New Mexico	Albuquerque	New Mexico Voices for Children	Spanish/Navajo/Pueblo Dialects	(505) 244-9505
New York	Albany	Albany Law School	English	(518) 445-2328
New York	Bronx	Legal Services for New York City LSNY-Bronx	English/Spanish	(718) 928-3700
New York	Brooklyn	Bedford Stuyvesant Community Legal Services Corp.	Spanish	(718) 636-1155
New York	Brooklyn	South Brooklyn Legal Services, Inc	Russian/Spanish	(718) 237-5500
New York	Buffalo	Erie County Bar Association Volunteer Lawyers Project	English	(716) 847-0662
New York	Elmsford	Westchester Community Opportunity Program, Inc.	English/Spanish	(914) 592-5600 ext. 150
New York	Flushing	Young Korean American Service & Education Center	Korean	(718) 460-5600
New York	Ithaca	Ithaca College	Chinese/Russian/Spanish	(607) 274-3949
New York	Jamaica	Queens Legal Services Corporation	Chinese/Creole/Hindi/Korean/Russian/Spanish/Urdu	(718) 657-8611
New York	Long Beach	Circulo De La Hispanidad, Inc.	Spanish	(516) 889-3869
New York	Long Beach	Project Challenge of Long Island NY, Inc.	English/Spanish	(516) 897-0599
New York	New York	Fordham University School of Law	English	(212) 636-7353
New York	New York	The Legal Aid Society	Spanish	(212) 426-3013
New York	Rochester	Rural Opportunities, Inc.	Spanish	(800) 888-6770
New York	Rochester	Volunteer Legal Services Project of Monroe County	English/Spanish	(585) 232-3051
New York	Syracuse	Syracuse University College of Law	English	(315) 443-4582
North Carolina	Charlotte	Legal Services of Southern Piedmont, Inc.	English/Spanish	(704) 376-1600
North Carolina	Greenville	Legal Aid of North Carolina, Inc	English/Spanish	(800) 682-4592
North Dakota	New Town	Legal Services of North Dakota	Arikara/English/Hidatsa/Mandan	(877) 639-8695
Ohio	Akron	Community Legal Aid Services	English	(866) 584-2350
Ohio	Cleveland	Friendship Foundation of American Vietnamese, Inc.	Cambodian/Lao/Spanish/Vietnamese	(216) 651-6748
Ohio	Cleveland	The Legal Aid Society of Cleveland	English	(216) 687-1900
Ohio	Columbus	The Legal Aid Society of Columbus	English/Spanish	(866) 529-6446
Ohio	Columbus	Ohio State Legal Services Association	English/Spanish	(740) 594-3558
Ohio	Painesville	Lake Erie College	English	(440) 375-7121
Ohio	Toledo	Advocates for Basic Legal Equity, Inc.	English/Spanish	(888) 534-0814
Oklahoma	Oklahoma City	Oklahoma Indian Legal Services Inc.	Shawnee	(800) 658-1497
Oklahoma	Tahlequah	Northeastern State University	English	(918) 456-5511 ext 2968
Oklahoma	Tulsa	Community Action Project of Tulsa County	English/Russian/Spanish/Ukrainian/Vietnamese	(918) 382-3200
Oregon	Hillsboro	Legal Aid Services of Oregon	Spanish	(503) 648-7163
Oregon	Portland	Northwestern School of Law	English	(503) 768-6500
Pennsylvania	Philadelphia	Philadelphia Legal Assistance Center	English/Spanish	(888) 541-1544
Pennsylvania	Pittsburgh	Duquesne University School of Law	English	(412) 396-5877
Pennsylvania	Pittsburgh	The University of Pittsburgh School of Law	English	(412) 648-1300
Pennsylvania	Villanova	Villanova University School of Law	English/Spanish	(888) 829-2546
Puerto Rico	Arecibo	Oficina para la Promocion y el Desarrollo Humano	Spanish	(787) 817-6951
Rhode Island	Johnston	Rhode Island Tax Clinic, Inc.	English/Spanish	(401) 421-1040
Rhode Island	Providence	Rhode Island Legal Services, Inc.	Spanish/Portuguese	(401) 274-2652
South Carolina	Greenville	The South Carolina Center for Equal Justice	All Languages	(888) 346-5592
South Dakota	Rapid City	Technology for the Rural Enhancement of Communities	English	(605) 390-4391
Tennessee	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberlands	English/Spanish	(865) 483-8454
Texas	Arlington	The Legal Aid of Northwest Texas	Spanish	(817) 649-4740
Texas	Corpus Christi	Latino Education Project, Inc.	Spanish	(361) 980-0361
Texas	Houston	Centro Familiar Cristiano, Inc.	English/Spanish	(281) 340-2400
Texas	Houston	Houston Volunteer Lawyers Program, Inc.	Bosnia/Hungarian/ Spanish	(713) 228-0735
Texas	Lubbock	Texas Tech University School of Law	English	(800) 420-8037
Texas	Weslaco	Texas Rural Legal Aid, Inc.	English/Spanish	(800) 369-9270
Utah	Salt Lake City	Salt Lake Community College	English/Spanish	(801) 957-5576
Vermont	Barre	Central Vermont Community Action Council	Bosnian/Congolese/Vietnamese	(802) 479-1053
Vermont	Burlington	Vermont Legal Aid, Inc	English	(800) 747-5022
Virginia	Charlottesville	Legal Aid Justice Center	English/Spanish	(434) 977-0553
Virginia	Falls Church	Boat People S.O.S. Inc.	English/Vietnamese	(703) 538-2190
Virginia	Richmond	Community Tax Law Project	English/Spanish	(800) 295-0110
Virginia	Falls Church	Legal Services of Northern Virginia	English/Spanish/Vietnamese	(703) 534-4343
Washington	Seattle	University of Washington School of Law	English/Spanish/Russian/ Somali	(206) 543-3434
Washington	Spokane	Gonzaga University School of Law	English/Spanish/Russian	(509) 323-5791
West Virginia	Morgantown	Clinical Law Program, West Virginia University	English	(304) 293-7249
West Virginia	Wheeling	Wheeling Jesuit University	English/Spanish	(866) 525-9416
Wisconsin	Milwaukee	Legal Aid Society of Milwaukee, Inc.	English/Spanish	(414) 727-5300
Wisconsin	Milwaukee	University of Wisconsin of Milwaukee	English/Spanish	(414) 229-3232