



PROGRAM REPORT



YOUR VOICE AT THE IRS

FEBRUARY 2013

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OFFICE OF THE TAXPAYER ADVOCATE

LOW INCOME TAXPAYER CLINICS

PROGRAM REPORT



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Section 7526 of the Internal Revenue Code (IRC) authorizes the IRS to provide matching grants to qualified organizations that represent low income taxpayers in controversies with the IRS, or inform individuals for whom English is a second language of their taxpayer rights and responsibilities, or both. The Low Income Taxpayer Clinic (LITC) Program serves the needs of low income taxpayers in various ways. This report provides an overview and history of the program, discusses the type of work performed by clinics on behalf of low income taxpayers, and explains how this work helps ensure the fairness and integrity of the tax system.

OVERVIEW

Many Americans would be surprised to learn that low income taxpayers (those whose income is at or below 250 percent of the poverty level)¹ often have remarkably complicated tax returns and attract a disproportionate amount of attention from IRS auditors. The need for access to legal representation in conditions such as these is evident, but until 1998 a low income taxpayer who had a dispute with the IRS could find very little *pro bono* assistance. The absence of representation meant not only that taxpayers sustained adverse audit and litigation outcomes, but that many of the issues they faced were never resolved in the courts. As a result, entire areas of the tax law remained relatively free of judicial interpretation. The invisibility of low income taxpayers also meant the IRS could not perceive or appreciate the consequences of its administrative practices or procedures with respect to low income taxpayers, and therefore could not accommodate their needs.

¹ IRC § 7526 describes “low income” by referring to 250 percent of the poverty level and criteria established by the Office of Management and Budget (OMB); however, to date, OMB has never established any poverty level or criteria. The Department of Health and Human Services each year issues poverty guidelines that are used to determine financial eligibility for certain federal programs, and which the LITC program utilizes. The 2012 Poverty Guidelines were published in the Federal Register. See Dept. of Health and Human Services, Annual Update of the Poverty Guidelines, 77 Fed. Reg. 4034-4035 (Jan. 26, 2012). The 2012 poverty guideline for a household of one individual in the 48 contiguous states, Puerto Rico, and the District of Columbia is \$11,170; a single person is therefore considered a low income taxpayer if his or her income is at or below \$27,925 (\$11,170 multiplied by 250 percent). Separate poverty guidelines exist for Alaska and Hawaii.

PURPOSE AND MISSION

The Low Income Taxpayer Clinic (LITC) program awards matching grants to qualifying organizations to operate clinics that represent low income taxpayers in disputes with the IRS, or educate individuals for whom English is a second language (ESL) about their rights and responsibilities as U.S. taxpayers.² LITCs must provide services to taxpayers for free or for no more than a nominal fee.³

The mission of the LITC program is to ensure the fairness and integrity of the tax system by:

- Providing *pro bono* representation to taxpayers in tax disputes with the IRS;
- Educating low income taxpayers about their rights and responsibilities;
- Conducting outreach and education to ESL taxpayers; and
- Identifying and advocating for issues that impact low income taxpayers.⁴

When low income taxpayers have access to free or low cost tax advocacy, either in the context of a controversy with the IRS or as part of an educational program, an important public policy is served. Such access helps ensure that all taxpayers obtain fair results within the tax

system, and that tax administration becomes responsive to the needs of low income taxpayers as well as more affluent ones. Assisting and educating ESL taxpayers about their tax reporting and payment obligations also enhances compliance, an obvious benefit to society.⁵

Society also benefits at the practical level when taxpayers receive assistance and representation. The first step in representing taxpayers in a controversy with the IRS often consists of gathering the facts and pertinent records, a surprisingly difficult task for many taxpayers (low income or not). As the case develops, the representative provides a valuable second opinion, which may not coincide with the taxpayer's initial understanding of the situation. This "reality check" may lead the taxpayer to reassess his or her position, and the case may more easily be settled, thereby conserving IRS and judicial resources. LITC staffers also routinely speak with taxpayers whose cases they cannot ultimately accept. Even this preliminary counseling may provide the same type of clarity, in addition to arming the taxpayer with a referral to an organization that can assist him or her. Additionally, academic LITCs help students gain professional skills and foster a *pro bono* tradition, which in turn helps keep taxpayer-funded overhead costs at a minimum.⁶

² See IRC § 7526(b)(1)(A)(ii).

³ See IRC § 7526(b)(1)(A)(i).

⁴ IRS Publication 3319, *2013 Grant Application Package and Guidelines I* (May 2012).

⁵ See *IRS Restructuring: Hearing Before the S. Comm. on Finance, 105th Cong.* (1998) (statement of Nina E. Olson, Executive Director, Community Tax Law Project), 1998 WL 47048. ("[F]or the vast majority of taxpayers in this country there is no conflict between taxpayer compliance and taxpayer rights. The latter enhances the former. Access to justice and representation within the tax system bring these two goals into harmony.")

⁶ Students face challenges in the course of their clinic work, which they can examine, resolve, and internalize and then carry with them in their subsequent professional endeavors. See Christian A. Johnson & Mary Grossman, *The Tax Law Clinic: Loyola Chicago's Decade of Experience*, 50 J. Legal Educ. 376, 390 (Sept. 2000).

HISTORY

Tax clinics began in the mid-1970s when several law schools established clinical programs for students interested in tax practice.⁷ Students, with the appropriate certification and under the guidance of tax professors, represented clients before the IRS and the U.S. Tax Court. By 1990, tax clinics existed at 18 academic institutions.⁸ These included the University of Denver, Loyola University Chicago School of Law, University of Minnesota School of Law, University of New Mexico School of Law, University of Bridgeport (now Quinnipiac University School of Law), and American University Washington College of Law, all of which continue to participate in the LITC Program. In 1992, the Community Tax Law Project of Richmond, Virginia became the first independent (*i.e.*, nonacademic) low income taxpayer clinic in the nation.⁹

During 1997 and 1998, Congress held numerous hearings leading up to the enactment of the Internal Revenue Restructuring and Reform Act of 1998 (RRA 98). Congress wanted to encourage free or low-cost legal assistance to low income taxpayers involved in controversies with the IRS, and provide education on taxpayer rights and responsibilities to taxpayers for whom English is a second language.¹⁰

RRA 98 authorized up to \$6,000,000 in matching grants for Low Income Taxpayer Clinics, thereby launching a new era in outreach, education, and representation for low income taxpayers.¹¹ As a result, qualified organizations had a new, potentially sizeable source of funding to help them deliver much-needed services to this population of taxpayers; organizations may be awarded grants of up to \$100,000 per year.¹² This development, described as “the single most helpful provision” of RRA 98,¹³ helped bring a more holistic approach to legal services, gave a new voice to an entire segment of the taxpaying population, and helped dispel the myth of tax law as “rich people’s law.”

In addition to its responsibility for granting funds to the LITCs, the IRS is also required to provide administrative oversight and guidance. From the program’s inception in 1999 through April 2003, the IRS’s Wage and Investment Division held this responsibility. In May 2003, the Commissioner transferred this responsibility to the Office of the Taxpayer Advocate. To monitor the operations of the LITCs, TAS reviews information submitted by the clinics in interim and year-end reports and conducts site assistance visits to selected clinics annually.

7 Keith Fogg, *History of Low-Income Taxpayer Clinics* (Sept. 2012), Villanova Law/Public Policy Research Paper No. 2013-3005, 3. Available at SSRN <http://ssrn.com/abstract=2142144>.

8 *Id.* at 20, fn. 65.

9 *Id.* at 23.

10 H.R. Rep. No. 105-364, Part I, at 75 (1997); S. Rep. No. 105-174, at 99 (1998).

11 IRC § 7526 authorizes the IRS to make federal matching grants of up to \$6 million per year (except if otherwise provided by specific appropriation) for the development, expansion, or continuation of qualified low income taxpayer clinics.

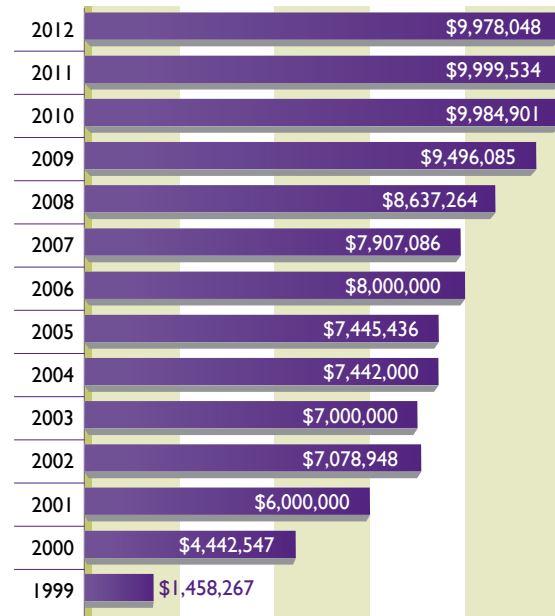
12 IRC § 7526(c)(2).

13 See Nina E. Olson, *supra*, note 5.

HISTORICAL DATA 1999–2012

Beginning in 1999, Congress has appropriated funds annually to provide matching grants to organizations that operate LITCs. Since that time, the LITC Program has experienced significant growth in the number of clinics, the amount of funds awarded, and the geographic area of coverage.¹⁴ In its initial year, the IRS awarded grants totaling less than \$1.5M to 34 entities located in 18 states and the District of Columbia. In 2012, the IRS awarded nearly \$10M in grants to 156 grantees located in all 50 states, the District of Columbia, and Puerto Rico.¹⁵ The accompanying charts illustrate the growth in the LITC program since its inception.

LITC FUNDING BY YEAR 1999–2012



NUMBER OF GRANTEES BY YEAR 1999–2012



¹⁴ IR-1999-63 (July 14, 1999); IR-2000-17 (March 23, 2000); IR-2000-88 (December 18, 2000); IR-2002-3 (January 7, 2002); IR-2002-132 (December 5, 2002); IR-2004-55 (April 15, 2004); IR-2005-26 (March 10, 2005); IR-2006-62 (April 14, 2006); IR-2007-102 (May 21, 2007); IR-2008-38 (March 10, 2008); IR-2009-43 (April 21, 2009); IR-2010-51 (April 20, 2010); IR-2011-65 (June 10, 2011); IR-2012-25 (February 17, 2012).

¹⁵ The IRS publishes Publication 4134, *Low Income Taxpayer Clinic List*, on an annual basis. It identifies the organizations receiving a grant that year, and contains contact information and details regarding the types of services each clinic provides.

WHO ARE LITC CLIENTS?

Low income taxpayers work in a variety of professions, in all walks of life. Some of the most common examples of taxpayers LITCs may interact with are taxi drivers, maintenance workers, nurses, restaurant workers, bus drivers, artists, auto mechanics, hairdressers, agricultural workers, police officers, gas station attendants, and teachers.¹⁶ Many are retirees or disabled individuals who live on fixed incomes. Some work in the cash economy and do not receive a W-2 or Form 1099 that can be used to verify their income. Others are immigrants who have never before had to file a U.S. income tax return.

Like the general taxpayer population, low income individuals possess diverse characteristics in ethnicity, family status, living arrangements, and age.¹⁷ However, the defining characteristic of this population, financial deprivation, brings with it a myriad of hardships that present distinctive challenges for tax administration.¹⁸ Low income taxpayers are more likely to face:

- Limited English proficiency;
- Low literacy rates;
- Physical or mental disabilities;
- Lower education levels;
- Unstable job prospects;
- Substandard housing situations;
- Lack of affordable child care;
- Unreliable transportation;
- Limited access to banks; or
- Lack of access to competent and affordable tax preparation services.¹⁹

These environmental factors and demographic characteristics, coupled with the complexity of the Tax Code and the IRS's increasing responsibilities for administering social benefit programs through the tax system,²⁰ leave many low income taxpayers vulnerable to noncompliance or prey for unscrupulous or fraudulent tax practitioners.²¹

Moreover, the number of low income people in the United States continues to grow. In 2011, nearly 133 million people had incomes below 250 percent of the federal poverty level, an increase of about 15 million persons since 2006. The percentage of persons below the 250 percent threshold level similarly increased from 39.8 percent to 43.1 percent over the same period.²²

The most recent global financial recession spawned an entirely new population of taxpayers who have become low income for the first time. These individuals may be facing unemployment, foreclosure, or financial desperation. When they are unable to pay their tax debts, the balance due "pyramids" due to the accumulation of interest and penalties. Interest generally accrues on delinquent tax accounts at the federal short-term rate plus three percentage points, is compounded daily, and applies to penalties and interest as well as the outstanding tax balance itself.²³ Failure-to-pay penalties generally accrue at 0.5 percent per month up to 25 percent of the delinquent balance.²⁴ When balance due accounts are not addressed and resolved timely, it is not uncommon for penalties and interest to equal or exceed the original delinquencies.

16 Janet Spragens & Nina E. Olson, *Tax Clinics: The New Face of Legal Services*, 88 Tax Notes 1525 (2000).

17 National Taxpayer Advocate 2011 Annual Report to Congress 273 (*Introduction to Diversity Issues: The IRS Should Do More to Accommodate Changing Taxpayer Demographics*).

18 National Taxpayer Advocate 2009 Annual Report to Congress 112-113 (*Most Serious Problem: Beyond EITC: The Needs of Low Income Taxpayers Are Not Being Adequately Met*).

19 *Id.*

20 National Taxpayer Advocate 2009 Annual Report to Congress, Vol. 2, 78-104 (*Running Social Programs Through the Tax System*).

21 National Taxpayer Advocate 2012 Annual Report to Congress 68 (*Most Serious Problem: The IRS Harms Victims of Return Preparer Fraud by Failing to Resolve Their Accounts Fully*).

22 U.S. Census Bureau, Current Population Survey, Annual Social and Economic Supplement, *Age and Sex of All People, Family Members and Unrelated Individuals Iterated by Income-to-Poverty Ratio and Race, Below 250% of Poverty*, (2011 and 2006 poverty data).

23 See IRC § 6621 (a)(2). See also Rev. Rul. 2012-23, 2012-39 I.R.B. 359.

24 IRC § 6651 (a)(2).

CONTROVERSY REPRESENTATION

LITCs provide direct representation on behalf of low income taxpayers in disputes with the IRS. LITCs also offer advice and consultation to taxpayers, assisting them in obtaining account information from the IRS and helping them to understand tax rules that affect them.

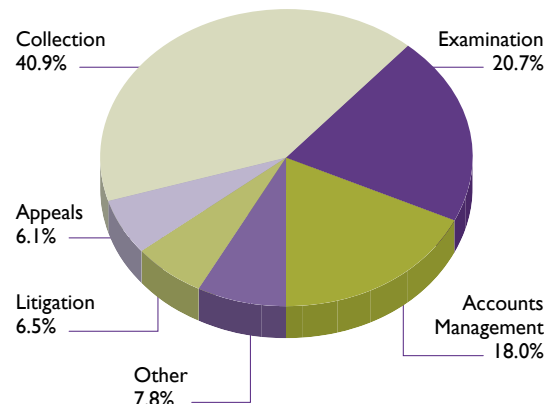
Representation can have a significant impact on the outcomes in taxpayer cases. For example, in a review of the top ten most litigated issues during the period June 1, 2011, through May 31, 2012, taxpayers without representation (*pro se* taxpayers) prevailed in whole or in part 13 percent of the time in 2011, while represented taxpayers prevailed in whole or in part 28 percent of the time.²⁵

Most commonly, LITCs represent low income taxpayers in collection matters. These cases comprise 40.9 percent of all cases handled by clinics and may involve contesting the underlying liability by filing an original or amended tax return or submitting an audit reconsideration request.²⁶ Collection cases may require stopping a levy on the taxpayer's income or bank account,²⁷ or removing a lien²⁸ that is causing a taxpayer financial hardship. Alternatively, it may mean negotiating an affordable installment agreement payment plan²⁹ or deferring IRS collection action by securing currently not collectible (CNC) status on the taxpayer's account.³⁰ In many cases, it involves helping a taxpayer get a "fresh start" with the IRS by obtaining an offer in compromise (OIC).³¹

One in five LITC cases involves representation of low income taxpayers who are undergoing an IRS audit or

LITC CONTROVERSY CASES

(SOURCE: 2012 INTERIM REPORTS)



examination. As the National Taxpayer Advocate has noted, in recent years the IRS's responsibilities have shifted and involve not only collecting tax revenues, but also distributing certain government benefits made available to U.S. citizens and residents through the tax system. These benefits generally take the form of refundable tax credits—such as the Earned Income Tax Credit (EITC), Additional Child Tax Credit, First-Time Homebuyer Credit, Making Work Pay credit, education credits, and adoption credit. The availability of these credits has created an opportunity for some unscrupulous persons to act as tax preparers and prey upon vulnerable taxpayers. In response, the IRS has stepped up enforcement through correspondence examinations, which require taxpayers to submit documentation to prove eligibility for benefits, and the use of filters to detect questionable credit claims. Consequently, the IRS's efforts to ensure it does not issue erroneous refunds may delay payments of legitimate refunds to innocent taxpayers. Because low income taxpayers may not understand notices from the IRS or may lack access to the types of documents that the IRS requests, they may be denied benefits to which they are entitled.

25 National Taxpayer Advocate 2012 Annual Report to Congress 563, Table 3.0.2.

26 Audit reconsideration is a process the IRS uses to help taxpayers when they disagree with the results of an audit of a tax return they filed, or when taxpayers disagree with a return created by the IRS when they have failed to file their own return. See IRS Publication 3598, *What You Should Know About the Audit Reconsideration Process*. See also IRM 4.13.1, *Audit Reconsideration* (Dec. 31, 2009).

27 IRC § 6343(a)(1).

28 IRC § 6323(j)(1).

29 IRC § 6159.

30 IRM 5.16.1.1, *Currently Not Collectible Policy & Procedure Overview* (May 22, 2012).

31 IRC § 7122.

For low income taxpayers who are unable to reach agreement with the IRS in an examination or collection matter, LITCs offer representation in appeals and in federal courts. Appeals cases represent 6.1 percent of LTC controversy matters and include collection due process hearings, appeals conferences in examinations cases or docketed Tax Court cases, or appeals of offer in compromise denials or other IRS determinations. Litigation may occur in the United States Tax Court, in a federal district court, a United States Court of Appeals, the Court of Federal Claims, or a bankruptcy court. During the first half of 2012, LITCs represented or advised low income taxpayers in more than 1,100 cases in federal courts.

LITCs also assist taxpayers whose disputes involve account problems. Accounts management cases represent 18 percent of all controversy cases. Typical cases involve nonfilers, problems with return processing, delays in receiving refunds, injured spouse relief, and backup withholding. LITCs also represent and advocate for low income taxpayers in their dealings with specialized IRS units that investigate and resolve identity theft or worker classification issues, grant innocent spouse relief, and issue individual taxpayer identification numbers. These miscellaneous matters represent 7.8 percent of all LTC cases.

HOW CLINICS HAVE HELPED

Low income individuals with tax problems often confront other nontax problems that may be exacerbated by their tax situation. Since most LITCs are located within legal services organizations or academic institutions that also offer nontax legal assistance or clinical programs, they are ideally situated to integrate tax representation as part of holistic legal services on behalf of their low income clients.

Representation efforts produce tangible results. During the first half of 2012, LITCs working controversy cases brought nearly 2,600 taxpayers into filing compliance and almost 2,700 taxpayers into collection compliance. Moreover, clinics helped their low income clients to secure more than \$3.2 million in tax refunds and to eliminate nearly \$16.5 million in proposed or outstanding tax liabilities, penalties, and interest.

The following are examples of cases where LITCs helped taxpayers secure their rights and achieve successful outcomes to their tax problems.³²

- ***LITC obtains affordable offers in compromise for taxpayers saddled with significant tax debt.*** A husband and wife owed the IRS more than \$85,000 in taxes, penalties, and interest, covering a multi-year period, mainly because of withdrawals from their IRAs that were used to keep their faltering business afloat. Unfortunately, the business failed, the taxpayers lost everything, and they owed a large sum to the IRS. The taxpayers needed help and turned to their local LTC. The clinic was able to negotiate OICs for both the husband and wife, and was able to settle the liability for less than \$50.
- ***Innocent spouse relief granted for divorced taxpayer with limited English proficiency.*** A taxpayer with limited English proficiency filed for innocent spouse relief after his wife liquidated a retirement account right before they divorced. The IRS denied his claim for relief, leaving him with a large deficiency. The taxpayer's wife had failed to make their house payments, and the home was foreclosed, leaving the taxpayer and his children homeless. The taxpayer petitioned the U.S. Tax Court, and learned about the Low Income Taxpayer Clinic Program through a notice that the Tax Court mailed to him. He sought help from an LTC. After months of negotiations and discovery in the Tax Court, the IRS conceded. The taxpayer was granted innocent spouse relief and therefore relieved of the large tax liability.
- ***IRS concedes equitable innocent spouse relief in Tax Court case after LTC provides evidence of emotional abuse.*** When her husband died suddenly, a taxpayer was faced with a financial catastrophe. Her husband had been an emotionally abusive, mentally-ill man who had controlled every aspect of her life. After nearly 30 years in this marriage, the taxpayer was

³² Due to confidentiality concerns, the LTC Program Office does not review any LTC's taxpayer files. The Program Office does, however, encourage LITCs to provide details of their successes (in redacted form) to highlight the important work they perform for taxpayers throughout the year. LITCs often provide such details in their interim and year-end reports. Out of an abundance of caution, the Program Office has made additional redactions to protect the confidential nature of each LTC's relationship with its clients.

completely overwhelmed. She had no friends, no job skills, no work history, and no idea about the mess she was facing. Her husband's papers were kept in a room that she was not allowed to enter. There were boxes and bags of unopened mail. She learned that their home was in foreclosure, the IRS was levying her husband's income, and he had left her destitute. The taxpayer's only income was a Social Security death benefit that would soon end when her youngest child turned 18. Decades of abuse had left the client unable to advocate for herself, or even recognize how badly she had been treated. She minimized the abuse she had suffered, and resisted saying anything "bad" about her husband. She sought help from an LITC after the IRS denied her request for innocent spouse relief. The clinic represented the taxpayer in Tax Court and helped the taxpayer and her adult children write detailed affidavits addressing the IRC § 6015(f) equitable relief factors. The affidavits from her children were heart-wrenching. Following submission of these affidavits, the IRS conceded the case.

- ***LITC advocacy obtains levy release, noncollectible status for disabled taxpayer.*** A taxpayer contacted an LITC after his Social Security disability benefit was levied. He had neglected to file tax returns for several years, while working as a self-employed consultant. The IRS had filed substitute tax returns showing grossly inflated tax liabilities. The client might have been able to bring himself into compliance, but he became gravely ill with an incurable disease, was admitted to the hospital, and was expected to die. Several months later, his health had stabilized and he was discharged to a family member's care. The next month, the IRS levied his disability benefit. The clinic quickly got the levy released, but a permanent resolution was not reached until almost a year later. A clinic volunteer prepared and filed the delinquent tax returns on the taxpayer's behalf for multiple years. Then, the clinic had to document a case for economic hardship, and persistently advocate. The client's case was difficult because his out-of-pocket medical expenses for his disease varied wildly from month to month. It took

several attempts and a call to a collections manager to resolve the case, but eventually the IRS agreed to consider the taxpayer's average medical expenses over the past eight months. The clinic showed that the taxpayer was likely to default on any installment plan that did not consider his precarious health. Finally, the taxpayer was approved for CNC status. He intends to make voluntary payments during his healthier periods, but he no longer has to choose between the IRS and his medical co-payments when he gets sick.

- ***LITC proves EITC eligibility for disabled daughter and grandchild.*** A taxpayer whose disabled adult daughter lived with him was denied the EITC. Because the daughter was over age 19 and not a full-time student, the LITC had to prove that the daughter was permanently disabled for the taxpayer to receive the credit. While preparing the case, the LITC discovered that the daughter had a child who was also living with the taxpayer client. The LITC was able to prove to the IRS that the grandchild existed and lived with the taxpayer, resulting in additional EITC of more than \$2,000 for the taxpayer.
- ***LITC settles Tax Court case involving an ESL taxpayer who was a victim of identity theft.*** An immigrant taxpayer who speaks English as a second language sought help from the LITC with an identity theft matter. Another person had stolen his identity to gain employment and the IRS was assessing the taxpayer with additional tax based on the thief's earnings. The LITC filed a petition with the U.S. Tax Court to contest the tax increase. The case was settled in Appeals to absolve the taxpayer from any additional tax resulting from the misuse of his identifying information.
- ***LITC successfully appeals audit reconsideration denial for immigrant taxpayer.*** An immigrant taxpayer sought representation from an LITC after unsuccessfully working with a prior representative to resolve her mounting tax liability. The taxpayer and spouse had opened a restaurant with money they received by selling inherited stock. The business failed and their investment was wiped out. Because the taxpayer and spouse do not speak English well,

they did not attend an IRS audit. Consequently, the IRS disallowed all Schedule C expenses for the restaurant and used a zero basis for the securities transactions (the securities had received a fair market value basis after inheritance). The LITC submitted an audit reconsideration request for the taxpayer. During the processing period, the taxpayer's home was foreclosed on, and his spouse was deported, leaving the taxpayer to raise their children alone. The LITC represented the taxpayer during audit reconsideration, but unfortunately did not achieve good results. Rather than admit defeat, the LITC attorney appealed the audit reconsideration determination and presented the same information to the Appeals Officer that he had presented to the tax examiner. The result was a reduction in tax liability of more than \$50,000. The taxpayer, through prior offsets and levies, had already paid a sizeable amount. The LITC assisted the taxpayer in getting a refund of the amount already paid, and a release of the lien encumbering the equity in the home.

- **LITC helps elderly taxpayer to fully pay tax debts and qualify for subsidized housing.** An elderly taxpayer was referred to the LITC by a local senior services agency. The taxpayer owed a sizeable amount in federal and state income taxes. She had one asset of value: a doublewide trailer situated on land for which she paid a monthly rental fee. Her sole source of income was Social Security. Initially, the LITC planned to submit an OIC to settle her IRS debt. However, while the clinic was preparing the case, the taxpayer was denied eligibility for subsidized housing because she owned the trailer. With the taxpayer's permission, the LITC proposed a deal for the landowner to purchase the trailer from the taxpayer for an amount that would cover the federal and state tax debts. With the clinic's help, the taxpayer was able to pay her state and federal tax debts in full and now qualifies for subsidized housing due to her lack of assets. The taxpayer can now move into subsidized housing and have a few dollars remaining at the end of each month to cover other expenses.
- **LITC helps homeless taxpayer obtain offset bypass refunds.** The taxpayer was living in a homeless shelter when he contacted the LITC. After the IRS had started garnishing his wages, the taxpayer experienced medical issues, which resulted in him having to quit his job. Consequently, he was evicted from his apartment when he could not pay the rent. The LITC immediately contacted the IRS to place the taxpayer's account in CNC status and get a release of the levy. The taxpayer went back to work but did not have enough money saved to put down a deposit on an apartment. Since he had not filed tax returns for the two prior years, the LITC prepared the returns and filed refund claims bringing the taxpayer into filing compliance. The LITC then asked a local TAS office for assistance with obtaining offset bypass refunds³³ for both of those years. The IRS granted the offset bypass refunds and the taxpayer used the refunds to put down a deposit and pay his first month's rent on a new apartment. The LITC concurrently filed an OIC and convinced the IRS to settle the tax debt for less than \$500. The taxpayer was able to resolve his federal income tax controversy and now has a fresh start toward future voluntary compliance. In the process, he gained financial stability.
- **LITC advocates for correction to taxpayer's employment status to significantly reduce tax liability.** The LITC represented a taxpayer who was improperly treated as an "independent contractor" by his employer. The taxpayer was hired as a kitchen helper, worked seven days a week from open to close, did what he was told daily by the restaurant owner, was trained by the owner, and was paid a very small salary. The LITC filed a Form SS-8, *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*, and the IRS determined the taxpayer was in fact an employee. The taxpayer owed substantially less overall to the IRS as a result of this favorable worker status determination.

33 In certain hardship situations, the IRS may issue a manual refund without first satisfying an outstanding tax liability. This type of refund is known as an "offset bypass refund." For more details, see IRM 21.4.6.5.12.1, *Offset Bypass Refund (OBR)* (August 31, 2012).

- *LITC requests Collection Due Process hearing, lien withdrawal granted.* The IRS filed a tax lien showing a sizeable total tax debt. The LITC requested a Collection Due Process hearing for the client. While waiting for the IRS to set the hearing date, the client filed tax returns that he had failed to file previously. Once the returns were processed, the client's tax debt was significantly reduced and he was able to pay the remainder. At the hearing, the LITC convinced the hearing officer to release the lien. In order to avoid damage to the client's credit report, the LITC also requested a lien withdrawal. The IRS granted the request and the lien was withdrawn.
- *LITC helps taxpayer avoid foreclosure.* The LITC assisted a taxpayer to avoid foreclosure on her home by obtaining a certificate of nonattachment, which was needed to facilitate a mortgage loan modification. The mortgage lender had denied the taxpayer's loan modification application solely based on a Notice of Federal Tax Lien (NFTL) that appeared in the title report under her name. The taxpayer denied that the NFTL was hers but the lender would not change its denial unless the IRS provided certification. The LITC obtained a certificate of nonattachment within 30 days and the taxpayer avoided foreclosure of her primary residence.

EDUCATIONAL AND OUTREACH ACTIVITIES

By educating taxpayers about their tax reporting and payment obligations, LITCs can enhance tax compliance, an obvious benefit to taxpayers, the IRS, and society.³⁴ The purpose of an ESL educational program is to teach taxpayers who speak English as a second language about their rights and responsibilities as U.S. taxpayers. This education may be conducted in group settings or through one-on-one consultations with individual taxpayers.

LITCs that operate ESL programs direct their education and outreach activities to specific groups of taxpayers, many of whom are immigrants or new residents of the U.S. These efforts provide information and education to help ESL individuals understand the federal tax system. Clinics address a wide range of substantive tax issues in their educational programs and materials (e.g., filing requirements, tax record keeping, family status issues, refundable credits, worker classification, identity theft, information about the audit and appeals process, and collection alternatives). Clinics prepare and distribute materials in languages appropriate for the ESL communities they serve.

Examples of educational activities conducted by LITCs for ESL taxpayers include:

- **Community workshop and educational presentations.** An LITC conducts educational presentations in its community on a wide variety of tax subjects that affect low income taxpayers. Presentations during the tax filing season cover topics such as how to choose a tax preparer; how to obtain an Individual Taxpayer Identification Number; injured spouse relief, and eligibility rules for the EITC, child tax credit, education credits, and the adoption credit. Throughout the year, the LITC makes presentations about identity theft, worker classification, tax enforcement and collection alternatives, and innocent spouse relief.
- **Training for self-employed child care providers.** A clinic prepares and distributes specialized user-friendly educational materials on income tax reporting and filing issues affecting self-employed child care providers. It publishes a tax and record-keeping guidebook in English and Spanish, which is made available to individual care providers through two local child care provider networks. In addition, the clinic conducts a child care tax training curriculum to home-based providers enrolled in a business development project collaborative that offers free, intensive microenterprise training and support services.
- **Tax education and citizenship.** A clinic incorporates tax education into the curriculum of its ten-week Citizenship and Civic Participation classes that prepare applicants to pass the naturalization exam and become informed and active U.S. citizens. Students are taught about basic tax issues, such as filing deadlines and obligations, and the tax benefits to which they may be entitled.
- **Partnering with other service providers to reach ESL taxpayers.** A clinic trained *pro bono* attorneys who represent refugees before the U.S. Citizenship and Immigration Services about tax issues that affect their ESL clients. The training materials included handouts and slideshow presentations that the attorneys can use to inform the refugees about the importance of filing taxes, their rights and responsibilities as taxpayers, and where to go to obtain free tax preparation or tax representation services.
- **Using video to educate taxpayers about their rights.** Staff and volunteers at a clinic wrote, directed, produced, and acted in an educational video about taxpayer rights that was distributed to social services agencies statewide. The video presents tax information in English, Spanish, and Marshallese, the three main local languages. The social services agencies and local Volunteer Income Tax Assistance sites show the video in their waiting rooms while clients wait to be seen for appointments.

34 In the first half of 2012, the LITCs brought nearly 2,600 taxpayers into filing compliance and almost 2,700 taxpayers into collection compliance.

Outreach activities are efforts designed to provide information to the public about the LITC and its services. These efforts help publicize the availability of LITC services and generate casework, consultations, and additional opportunities to make educational presentations. Educational and outreach activities may be conducted directly to ESL and low income taxpayers, or may be offered indirectly by providing tax information to other community-based organizations that assist and serve ESL or low income taxpayers. For example, a clinic may teach caseworkers at an immigrant rights organization about the different types of IRS notices so that they can identify their clients' tax problems and refer them for assistance to the LITC.

In the first half of the 2012 grant year, clinics conducted over 2,700 outreach activities and nearly 1,900 educational events where information was provided on such topics as EITC, taxpayer rights and responsibilities, innocent spouse claims, worker classification, and collection alternatives. In addition, the clinics conducted direct consultations with more than 13,000 taxpayers, about 56 percent of whom speak English as a second language. A consultation is a discussion with a taxpayer designed to provide advice about a specific tax matter

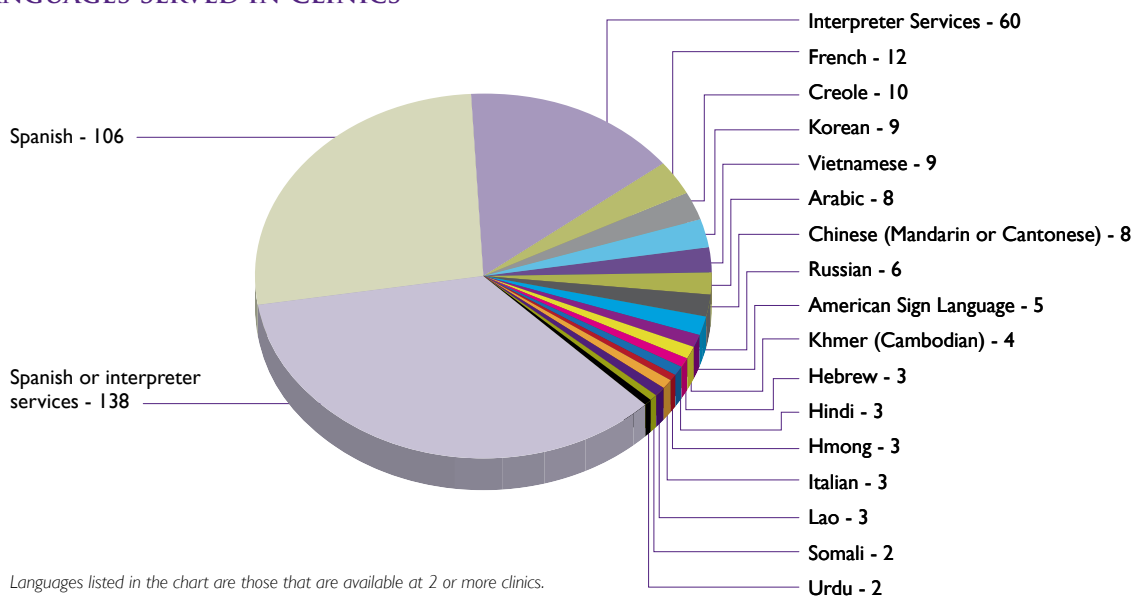
that does not result in representation of the taxpayer. Clinics also provide technical assistance consultations, which are discussions with a practitioner or other taxpayer service provider designed to give brief advice about a tax issue. In the first half of 2012, clinics conducted over 1,400 technical assistance consultations.

In addition to face-to-face outreach, clinics use various methods to reach their target audiences including social media, TV, radio, newspapers, and the internet. For example, a clinic in Michigan uses a mobile van to meet with taxpayers in remote areas and conduct intake for possible cases. A clinic in New Jersey created a series of tax videos in English and Spanish that are posted to YouTube.

LANGUAGES SERVED

Clinics use bilingual staff and volunteers or interpreter services, such as Language Line, to assist taxpayers who do not speak English. Ninety-five percent of all LITCs can serve clients in Spanish either directly or through interpreters. The accompanying chart lists languages served by at least two clinics and the number of clinics that provide direct or interpreter services in that language.

LANGUAGES SERVED IN CLINICS



Languages listed in the chart are those that are available at 2 or more clinics. Individual clinics provide direct services in the following languages: Amharic, Armenian, Bhutanese, Bulgarian, Burmese, German, Gujarati, Hakha Chin, Hidatsa, Japanese, Kinyarwanda, Marshallese, Mixteco Bajo, Navajo, Nepali, Polish, and Tagalog.

SYSTEMIC ADVOCACY

Clinics operate on the front lines helping individual low income and ESL taxpayers to resolve problems. Consequently, they are ideally situated to recognize emerging issues or trends in tax administration. The LITCs are bellwethers as well as first responders. By identifying issues that impact low income and ESL taxpayers and advocating for systemic solutions to problems, clinics provide a benefit to all taxpayers.

The TAS Office of Systemic Advocacy (SA) is an important resource for the clinics in resolving systemic issues affecting the taxpayers they serve. By using the Systemic Advocacy Management System (SAMS) on the TAS website, [www.irs.gov/uac/Systemic-Advocacy-Management-System-\(SAMS\)](http://www.irs.gov/uac/Systemic-Advocacy-Management-System-(SAMS)), the LITCs can raise issues with those in SA who can work with the IRS to make changes. Likewise, SA depends on the clinics to serve as its eyes and ears, because clinic personnel are keenly aware of the ways in which changes in IRS policy or practice affect individual taxpayers. Analysts in SA use their specialized knowledge of the IRS to identify the source of issues affecting the LITC program and take steps to correct those problems. Analysts build relationships with the individual clinics to gain insight into the practical consequences of IRS policy. LITC representatives are trained how to submit issues on SAMS during the annual LITC Conference and site assistance visits.

EXAMPLES OF ADVOCACY

A clinic director at an LITC identified how a group of temporary agricultural workers, foreign nationals who are issued H-2A visas to work in the United States, were negatively impacted by IRS policies and procedures. Due to a lack of clear guidance to employers on how to report income for these employees, a number of tax problems arose, including:

- Incorrect income reporting by employers;
- Failure of some workers to file tax returns or pay taxes due;
- Delays and errors in processing of returns by the IRS; and

- Issuance of erroneous underreporter notices and assessments of tax and penalties.

After the LITC submitted the issue to SAMS, SA created a project to address these issues. A cross-functional team was formed consisting of SA employees, the LITC clinic director who submitted the issue to SAMS, and participants from other affected IRS business units. The team worked together, identified the problems, and submitted recommendations to the IRS on how to improve the process. As a result, the IRS revised its website and various forms, instructions, and publications accordingly to reflect the new guidelines that the team had suggested.³⁵ Publication 51 (Circular A) and other IRS forms and publications were changed to better inform employers and H-2A workers of these new procedures.

LITCs also played a leading role in the IRS's recent decision to abandon its policy of imposing a two-year deadline on claims for equitable innocent spouse relief under IRC § 6015(f). Attorneys from two LITCs represented the taxpayer in the case of *Lantz v. Commissioner*, in which the U.S. Tax Court initially invalidated the Treasury Regulation that established the two-year limitation period. When the IRS appealed the *Lantz* case and similar decisions of the Tax Court to U.S. Courts of Appeals, several LITCs stepped up to provide *pro bono* representation on behalf of the taxpayers.³⁶ Although the results in the Circuit Courts were largely favorable to the IRS's position, the regulation continued to draw criticism from lawmakers, the National Taxpayer Advocate, and tax practitioners due to its often harsh

35 See <http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Agricultural-Workers> (last visited Jan. 17, 2013).

36 See, for example, *Lantz v. Comm'r*, 132 T.C. 131 (2009), *rev'd and remanded*, 607 F.3d 479 (7th Cir. 2010) (co-counsel by Valparaiso University Law Clinic and Legal Aid Society of Middle Tennessee and the Cumberland); *Mannella v. Comm'r*, 631 F.3d 115 (3d Cir. 2011) (counsel by Duquesne University School of Law Low Income Tax Practicum); *Bruckner v. Comm'r*, T.C. Docket No. 12153-09, *appeal dismissed*, Docket No. 10-2056 (6th Cir. 2011) (counsel by Michigan State University College of Law LITC); *Coulter v. Comm'r*, *appeal dismissed*, Docket No. 10-680 (2d Cir. 2011) (co-counsel by Vermont Legal Aid Low Income Tax Project); *Carlile v. Comm'r*, T.C. Docket No. 11567-09, *appeal dismissed*, Docket No. 10-72578 (9th Cir. 2011) (counsel by University of Washington School of Law Federal Tax Clinic).

and seemingly arbitrary consequences for individual taxpayers who were unaware that a tax debt existed until after the two-year period expired.

By litigating this issue and developing individual cases in which the facts clearly illustrated the unfairness of the IRS's position, LITCs helped put pressure on the IRS to

reevaluate its position on the two-year limitation and its general policies and procedures with regard to equitable innocent spouse relief. In July 2011, the IRS announced that it would eliminate the two-year time limit and reconsider equitable innocent spouse relief claims that were previously denied solely due to the limit.³⁷

³⁷ IR-2011-80, *Two-Year Limit No Longer Applies to Many Innocent Spouse Requests* (July 25, 2011). More details are in Notice 2011-70, 2011-32 I.R.B. 135.

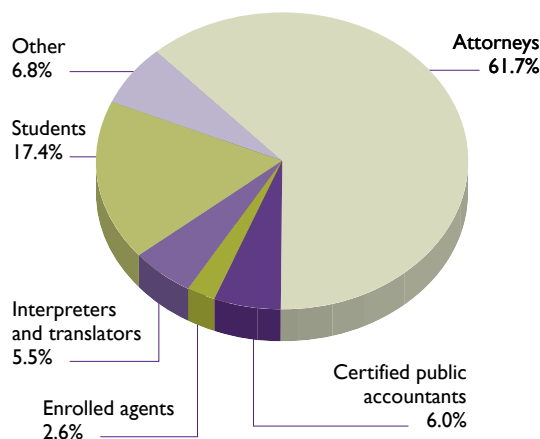
LEVERAGING THE USE OF FEDERAL DOLLARS

Recipients of LITC grant awards must provide matching funds on a dollar-for-dollar basis for all LITC federal grant monies received.³⁸ This matching funds requirement ensures that each LITC grant represents a financial partnership between the grantee and the federal government for the benefit of low income and ESL taxpayers. Although clinics receive partial funding from the federal government, LITCs, their employees, and their volunteers are completely independent of the federal government and the IRS.

The commitment of matching funds by the grantee leverages the federal funding investment so that an LITC can assist more taxpayers in need. Matching funds are often used to pay salaries of clinic personnel who provide direct services to taxpayers or cover a portion of a clinic's direct occupancy or operational costs. Matching funds may not be used to pay indirect expenses, including general overhead of the grantee.³⁹

A grantee may also use the value of third-party in-kind contributions of goods or services to meet its matching funds requirement.⁴⁰ Clinics may maintain a *pro bono* panel of volunteers who are qualified to practice before the IRS and represent taxpayers in controversy matters. Clinics may also use other volunteers who provide

TYPES OF VOLUNTEERS
(SOURCE: 2012 INTERIM REPORTS)



clerical assistance, develop or maintain the clinic's website, conduct community outreach and education, or provide interpreter and translation services. Many clinics also utilize volunteer law, business, or accounting students to assist in their work. In the first half of 2012, more than 1,900 volunteers contributed nearly 36,500 hours of service to LITCs. The chart above shows the types of volunteers that provided services.

38 IRC § 7526(c)(5).

39 *Id.*

40 2 C.F.R. § 215.23 (OMB Circular A-110).

PROGRAM OFFICE ACTIVITIES

The LITC Program Office administers and oversees the LITC grant program by:

- Processing LITC applications and grant awards;
- Making funds available to selected grantees;
- Providing technical assistance and guidance to grantees regarding operation of their programs;
- Sponsoring and coordinating the annual LITC Grantee Conference;
- Maintaining the LITC Toolkit website to disseminate information and provide resources for clinics;
- Issuing special appearance authorizations to students at LITCs to allow them to represent taxpayers before the IRS; and
- Conducting periodic site assistance visits to grantees.

During grant year 2013, the LITC Program Office will undertake modernization of the program's technology systems through the development of a database system and a comprehensive grants management system. Both systems will incorporate approved LITC performance measures included in the grant year 2012 reporting forms. The systems will collect baseline performance data that will allow the LITC Program Office to identify trends in clinic casework and educational activities and to better report to stakeholders the work done by clinics.

The deployment of Grant Solutions, a new federal grants management system, will allow the LITC Program Office to administer the program in a paperless environment and to reduce burden on LITC program staff and grantees. This will be accomplished by requiring all applications for grant year 2014 to be submitted electronically via www.grants.gov. All information from applications will flow directly from www.grants.gov into the Grant Solutions system. Applicants will be able to monitor the progress of their application throughout the entire review and selection process. Once funded, grantees will be able to enter information such as Interim and Year-End Reports, continued funding requests, revised budgets and program plans, and other administrative documents directly into the system online. Grant Solutions will permit the LITC Program Office to streamline data processing and review, and to enhance analysis and oversight of clinic operations.

LIST OF CURRENT GRANTEES

A table of clinics funded for grant year 2013 (January 1, 2013, through December 31, 2013) is included in Appendix A. The table shows the name of each clinic, its location, telephone number, whether it handles controversies, ESL education, or both, and the languages in which services are provided. This information is also available in IRS Publication 4134, *Low Income Taxpayer Clinic List*, which is available at www.irs.gov.

Low Income Taxpayer Clinic List



Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the Internal Revenue Service and assist taxpayers in audits, appeals, and collection disputes. 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 tax disputes with the IRS and you 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 LITC that provides free or low cost assistance. Using poverty guidelines published annually by the Department of Health and Human Services (HHS), each clinic 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. The poverty guidelines can be found at <http://aspe.hhs.gov/poverty/index.shtml>.

Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of the federal government. Clinics receiving federal funding for the 2013 calendar year are listed below. These clinics are operated by nonprofit organizations or academic institutions.

In lieu of an LITC, 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.

This publication is not a recommendation by the IRS that you retain a Low Income Taxpayer Clinic or other similar organization to represent you before the IRS. Contact information for clinics may change, so please check for the most recent information at <http://www.irs.gov/uac/Contact-a-Low-Income-Taxpayer-Clinic>.

Low Income Taxpayer Clinics

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

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
AK	Anchorage	Alaska Business Development Center	1-800-478-3474 907-562-0335	E	All Languages through interpreter services.
AL	Montgomery	Legal Services Alabama LITC	1-866-456-4995 334-329-0504	C	All Languages that interpreter services can be found.
AR	Little Rock	UALR Bowen School of Law LITC	501-324-9441	B	Spanish
	Springdale	Legal Aid of Arkansas LITC	1-800-967-9224 479-442-0600	B	Spanish, Marshallese
AZ	Phoenix	Community Legal Services LITC	1-800-852-9075 602-258-3434	B	Spanish
	Tucson	Taxpayer Clinic of Southern Arizona	520-622-2801	B	Spanish, American Sign Language. Other Languages through interpreter services.
	Window Rock	DNA People's Legal Services LITC	1-800-789-7287 928-871-4151	B	Navajo
CA	Fresno	Central California Legal Services LITC	1-800-675-8001 559-570-1200	B	Spanish, Hmong, Khmer, Lao, Hebrew
	Los Angeles	AIDS Project Los Angeles LITC	213-201-1500	C	All Languages through interpreter services.
	Northridge	The Bookstein Tax Clinic	818-677-3600	B	Spanish, Korean, Armenian
	Orange	Chapman Tax Law Clinic	714-628-2535	C	Spanish, Vietnamese
	San Diego	Home Start LITC	619-229-3660 ext 222	E	All Languages through interpreter services.
	San Diego	Legal Aid Society of San Diego LITC	1-877-534-2524	C	Spanish, French, Italian
	San Diego	University of San Diego Legal Clinics	619-260-7470	B	Spanish
	San Francisco	Asian Pacific Islander LITC	415-567-6255	B	All Languages through interpreter services.
	San Francisco	Chinese Newcomers Service Center	415-421-2111	B	Chinese
	San Francisco	Volunteer Legal Services Program LITC	415-989-1616	C	None
	San Jose	Santa Clara University School of Law LITC	408-288-7030	C	None
	San Luis Obispo	Cal Poly LITC	1-877-318-6772 805-756-2951	B	Spanish, Other Languages through interpreter services.
Santa Ana	Legal Aid Society of Orange County LITC	1-800-834-5001 714-571-5200	B	Spanish	
CO	Denver	University of Denver LITC	303-871-6331	C	Spanish
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	C	All Languages through interpreter services.
	Hartford	University of Connecticut School of Law Tax Clinic	860-570-5165	C	All Languages through interpreter services.
DC	Washington	American University Janet R. Spragens Federal Tax Clinic	202-274-4144	C	All Languages through interpreter services.
	Washington	Central American Resource Center	202-328-9799	E	Spanish
	Washington	UDC David A. Clarke School of Law LITC	202-274-7300	B	All languages identified in DC Language Access Act.
DE	Wilmington	Delaware Community Reinvestment Action Council LITC	1-877-825-0750 302-654-5024	B	Spanish

Low Income Taxpayer Clinics

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

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
FL	Jacksonville	Three Rivers Legal Services LITC.	1-866-256-8091 904-394-7450	C	Spanish
	Miami	Sant La LITC	305-573-4871	E	Haitian Creole, French and Spanish
	Miami	Legal Services of Greater Miami LITC	305-576-0080	B	Spanish, Creole
	Orlando	Community Legal Services of Mid-Florida LITC	1-866-886-1799 407-841-7777	B	Spanish, Other Languages through interpreter services.
	Plant City	Bay Area Legal Services LITC	1-800-625-2257 813-232-1343	B	All Languages through interpreter services.
	Plantation	Broward / Collier LITC	954-765-8950 239-775-4555	B	Spanish, Creole, Hindi
	St. Petersburg	Gulf Coast Legal Services LITC	1-800-230-5920 727-821-0726	B	Spanish
	Tallahassee	Legal Services of North Florida LITC	850-385-9007	B	Spanish
	West Palm Beach	West Palm Beach LITC	1-800-403-9353 561-655-8944	B	Spanish, Creole
GA	Atlanta	The Philip C. Cook Low-Income Taxpayer Clinic	404-413-9230	C	Spanish
HI	Honolulu	Legal Aid Society of Hawaii Low Income Taxpayer Assistance Clinic	808-536-4302	B	Spanish, Other Languages through interpreter services.
IA	Des Moines	Drake University Law School Tax Clinic	515-271-3851	B	Spanish
	Des Moines	Iowa Legal Aid LITC	1-800-532-1275 515-243-2151	B	Spanish
ID	Boise	University of Idaho College of Law LITC	1-877-200-4455 208-364-4074	C	Spanish
	Twin Falls	La Posada Tax Clinic	208-735-1189	B	Spanish
IL	Chicago	Center for Economic Progress Tax Clinic	1-888-827-8511 312-630-0241 312-630-0273	B	Spanish, Chinese, Other Languages through interpreter services.
	Chicago	Korean American Community Services	773-583-5501	E	Korean, Spanish
	Chicago	Loyola University Chicago School of Law Federal Income Tax Clinic	312-915-7176	C	None
	Elgin	Administer Justice LITC	1-877-778-6006 847-844-1100	B	All Languages through interpreter services.
	Wheaton	Prairie State Legal Services LITC	855-829-7757	C	All Languages through interpreter services.
IN	Bloomington	Indiana Legal Services LITC	1-800-822-4774 812-339-7668	C	All Languages through interpreter services.
	Indianapolis	Neighborhood Christian Legal Clinic	1-888-243-8808 317-429-4131	B	Spanish, Russian, French, Chinese, Hakka Chin, Burmese, Arabic
KS	Lawrence	University of Kansas Legal Services for Students	785-864-5665	E	Spanish
	Wichita	South Central Kansas LITC	1-800-550-5804 316-688-1888	C	None
KY	Erlanger	Northern Kentucky University LITC	859-572-5781	B	Spanish
	Louisville	LITC at the Legal Aid Society	1-800-292-1862 502-584-1254	C	Spanish, Other Languages through interpreter services.
	Richmond	Low Income Tax Clinic at AppalReD Legal Aid	1-800-477-1394 859-624-1394	C	Spanish, Portuguese, Creole, Other Languages through interpreter services.
LA	Baton Rouge	Southern University Law Center LITC	225-771-3333	C	None
	New Orleans	Southeast Louisiana Legal Services LITC	1-877-521-6242 504-529-1000	C	Spanish, Vietnamese, German, French, Bulgarian, Polish
MA	Boston	Greater Boston Legal Services LITC	1-800-323-3205 617-371-1234	B	Spanish, Portuguese, Other Languages with advanced notice.
	Springfield	Springfield Partners LITC	413-263-6500	B	Spanish, Vietnamese, Russian
	Waltham	Bentley University LITC	1-800-273-9494 781-891-2083	B	Spanish, Hmong, Khmer, Lao, Russian, Hebrew
MD	Baltimore	CASA de Maryland LITC	301-431-4185	E	Spanish, French
	Baltimore	Maryland Volunteer Lawyers Service LITC	1-800-510-0050	C	Spanish, French
	Baltimore	University of Maryland Carey School of Law LITC Program	410-706-3295	C	Spanish
ME	Bangor	Pine Tree Legal Assistance LITC.	207-942-8241	B	Spanish, Vietnamese, Other Languages through interpreter services.
MI	Ann Arbor	University of Michigan Law School LITC	734-936-3535	B	All Languages through interpreter services.
	Detroit	Accounting Aid Society LITC	1-866-673-0873 313-556-1920	B	Arabic, Spanish
	East Lansing	Alvin L. Storrs Low Income Taxpayer Clinic	517-336-8088	B	Spanish, Other Languages through interpreter services.
MN	Minneapolis	Mid-Minnesota Legal Aid Tax Project	612-334-5970	B	All Languages through interpreter services.
	Minneapolis	University of Minnesota LITC	612-625-5515	B	Spanish, Other Languages through interpreter services.

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
MO	Kansas City	Legal Aid of Western Missouri LITC	1-800-990-2907 816-474-6750	B	Spanish
	Kansas City	UMKC - Kansas City Tax Clinic	816-235-6201	C	Spanish
	Springfield	Missouri State LITC	417-836-3007	B	Chinese, Korean, Spanish, Other Languages through interpreter services
MS	Jackson	Catholic Charities LITC	601-355-8634	E	Spanish
	Oxford	Mississippi Taxpayer Assistance Project	1-888-808-8049	B	All Languages through interpreter services.
MT	Helena	Montana Legal Services Association LITC	1-800-666-6899 406-442-9830	C	All Languages through interpreter services.
NC	Charlotte	Western North Carolina LITC	1-800-438-1254 (E) 1-800-247-1931(SP) 704-376-1600	B	All Languages through interpreter services.
	Durham	Reinvestment Partners ESL Outreach Program	919-667-1000	E	Spanish, Arabic
	Durham	North Carolina Central University School of Law LITC	919-530-7166	C	Spanish, Creole
	Greenville	Legal Aid of North Carolina Statewide Low Income Taxpayer Assistance	1-800-682-4592 252-758-0113	C	Spanish
ND	New Town	Legal Services of North Dakota LITC	1-877-639-8695 701-627-4719	C	Hidatsa
NE	Omaha	Legal Aid of Nebraska LITC	402-348-1069	B	Spanish
NH	Concord	New Hampshire Pro Bono Referral Low Income Taxpayer Project	603-228-6028	C	Spanish
	Concord	Legal Advice and Referral Center LITC	1-800-639-5290 603-224-3333	E	Spanish, Mandarin, Vietnamese, Urdu, Gujrati, Kinyarwanda, French, Arabic, Cambodian, Korean, Italian
NJ	Camden	South Jersey Legal Services LITC	1-800-496-4570 856-964-2010	B	Spanish
	Edison	Legal Services of New Jersey Tax Legal Assistance Project	1-888-576-5529 732-572-9100	B	Spanish, French Creole, Portuguese, Korean, Hindi, Arabic, French, Italian, Other Languages through interpreter services.
	Jersey City	Northeast New Jersey Legal Services LITC	201-792-6363	B	Spanish, Korean, Hindi, Urdu, Hebrew, Other Languages through interpreter services.
	Newark	Rutgers Federal Tax Law Clinic	973-353-1685	C	Spanish
NM	Albuquerque	University of New Mexico School of Law Clinical Law Program	505-277-5265	C	Spanish, Other Languages through interpreter services.
NV	Las Vegas	Nevada Legal Services LITC	1-855-657-5459 702-386-0404	B	Many Languages available through interpreter services.
NY	Albany	Legal Aid Society of Northeastern New York LITC	1-800-462-2922 518-462-6765	C	All Languages through interpreter services.
	Bronx	Legal Services NYC-Bronx LITC	718-928-3700	C	All Languages through interpreter services.
	Brooklyn	Bedford-Stuyvesant Community Legal Services LITC	718-636-1155	C	Spanish
	Brooklyn	Brooklyn Low Income Taxpayer Clinic	718-237-5528	B	Spanish, Haitian Creole, Russian, American Sign Language, Other Languages through interpreter services.
	Buffalo	Erie County Bar Association LITC	1-800-229-6198 716-847-0662	C	Spanish, French, Arabic
	Elmsford	WestCOP Taxpayer Education Services	914-592-5600	E	Spanish
	Jamaica	Queens Legal Services LITC	347-592-2200	B	All Languages through interpreter services.
	New York	Fordham Law School Tax Litigation Clinic	212-636-7353	C	Spanish
	New York	The Legal Aid Society LITC	212-426-3013	C	Spanish
Syracuse	Syracuse University College of Law LITC	1-888-797-5291 315-443-4582	C	All Languages through interpreter services.	
OH	Akron	Community Legal Aid Services LITC	1-800-998-9454 330-535-4191	B	Spanish, Other Languages through interpreter services.
	Cleveland	Friendship Foundation LITC	216-961-6005	E	Kampuchean (Cambodian), Laotian, Spanish, Arabic, Vietnamese, Korean, Chinese
	Cleveland	Legal Aid Society of Cleveland LITC	1-888-817-3777 216-687-1900	B	All Languages through interpreter services.
	Columbus	Southeastern Ohio Legal Services LITC	1-800-837-2508 740-354-7563	C	All Languages through interpreter services.
	Columbus	LITC of the Legal Aid Society of Columbus	1-888-246-4420 614-241-2001	C	Spanish, Somali, Other Languages through interpreter services.
	Piketon	Community Action Committee of Pike County LITC	1-866-820-1185 740-289-2371	C	All Languages through interpreter services.
	Toledo	Advocates for Basic Legal Equality LITC	1-800-837-0814 419-255-0814	B	Spanish
Toledo	Legal Aid of Western Ohio LITC	1-877-894-4599 419-724-0030	C	Spanish, Russian, Haitian Creole, American Sign Language, Other Languages through interpreter services.	
OK	Oklahoma City	The LITC at Oklahoma Indian Legal Services	1-800-658-1497 405-943-6457	B	All Languages through interpreter services.
OR	Gresham	Catholic Charities El Programa Hispano LITC	503-489-6845	B	Spanish
	Portland	Legal Aid Services of Oregon LITC	1-888-610-8764 503-224-4086	B	Spanish, Mandarin, Mixteco Bajo, Japanese, Other Languages through interpreter services.
	Portland	Lewis & Clark Law School LITC	503-768-6500	C	All Languages through interpreter services.

Low Income Taxpayer Clinics

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

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
PA	Lancaster	Central Pennsylvania Federal Tax Clinic	1-800-732-0018 717-299-7388	B	Spanish
	Philadelphia	Philadelphia Legal Assistance Center, Pennsylvania Farmworker Project LITC	1-888-541-1544 215-981-3800	E	Spanish
	Pittsburgh	Jewish Family & Children's Services LITC for ESL Taxpayers	412-422-7200	E	Spanish, Somali, Russian, American Sign, Nepali, French, Other Languages through interpreter services.
	Pittsburgh	University of Pittsburgh School of Law Taxpayer Clinic	412-648-1300	C	Spanish
	Scranton	United Way of Lackawanna and Wayne Counties LITC	570-343-1267	E	Spanish, Bhutanese
	Villanova	Villanova University School of Law Federal Tax Clinic	1-888-829-2546 610-519-5173	C	Spanish, Other Languages through interpreter services.
PR	Ponce	PathStone CDC Puerto Rico LITC	1-888-440-1716 787-812-4250	B	Spanish, Other Languages through interpreter services.
RI	Providence	Rhode Island Legal Services LITC	1-800-637-4529 401-274-2652	B	Spanish
	Providence	Rhode Island Tax Clinic LITC	401-421-1040	B	Spanish
SC	Columbia	South Carolina Association of Community Action Partnerships LITC	1-888-722-4227 803-771-9404	E	Spanish, Other Languages through interpreter services.
	Greenville	South Carolina Legal Services LITC	1-888-346-5592 803-744-9430	B	Spanish
TN	Memphis	Memphis Area Legal Services LITC.	901-523-8822	B	Spanish
	Nashville	Conexion Americas LITC	615-269-6900	E	Spanish
	Oak Ridge	Tennessee Taxpayer Project	1-866-481-3669 865-483-8454	B	Spanish
TX	Bryan	Lone Star Legal Aid LITC	1-800-570-4773 979-775-5050	B	Spanish, Vietnamese, Other Languages through interpreter services.
	El Paso	El Paso Affordable Housing LITC	915-838-9608	E	Spanish
	Ft. Worth	Legal Aid of Northwest Texas LITC	1-800-955-3959 817-336-3943	B	Spanish
	Houston	Houston Volunteer Lawyer's Program LITC	713-228-0735 713-228-0732	B	Spanish, Mandarin, Vietnamese
	Lubbock	Texas Tech University School of Law LITC	1-800-742-8037 806-742-4312	C	Spanish, Creole
	San Antonio	Texas Taxpayer Assistance Project	1-888-988-9996	B	Spanish, French, Other Languages through interpreter services.
UT	Provo	LITC - Centro Hispano	801-655-0258	B	Spanish, American Sign Language, Other Languages through interpreter services.
	Sandy	University of Utah LITC	1-888-361-5482 801-236-8053	B	Spanish
VA	Arlington	ECDC Enterprise Development Group LITC	703-685-0510 ext. 257	E	Spanish, Amharic, Vietnamese Tagalog, Arabic
	Lexington	Washington & Lee University School of Law Tax Clinic	540-458-8918	C	All Languages through interpreter services.
	Richmond	The Community Tax Law Project	1-800-295-0110 804-358-5855	B	Spanish
VT	Barre	Central Vermont LITC	1-800-639-1053 802-479-3304	B	All Languages through interpreter services.
	Springfield	Vermont Low Income Taxpayer Project	1-800-747-5022 802-863-5620	C	All Languages through interpreter services.
WA	Seattle	University of Washington Federal Tax Clinic	1-866-866-0158 206-685-6805	B	French, Korean, Spanish
	Spokane	Gonzaga University Legal Assistance Federal Tax Clinic	1-800-793-1722 509-313-5791	C	Spanish, Other Languages through interpreter services.
WI	Milwaukee	Legal Action of Wisconsin LITC	1-855-502-2468 414-274-3400	C	Spanish
	Milwaukee	Legal Aid Society of Milwaukee Taxpayer Advocacy and Counseling Service	414-727-5300	C	None
	Wausau	Wisconsin Judicare LITC	1-800-472-1638 715-842-1681	B	Spanish, Hmong
	Whitewater	University of Wisconsin-Whitewater	1-877-899-5482 262-472-1293	B	Korean, Spanish
WV	Charleston	Legal Aid of West Virginia LITC	1-866-255-4370 304-343-4481	B	Spanish, Other Languages through interpreter services.
WY	Cheyenne	Legal Aid of Wyoming LITC	1-877-432-9955 307-432-0807	C	Spanish
	Jackson	Teton County LITC	1-888-310-6999 307-734-0333	E	Spanish

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