Low Income Taxpayer Clinic

List FREE OR LOW-COST ASSISTANCE FOR LOW-INCOME TAXPAYERS WITH A TAX PROBLEM

If you are a low-income taxpayer who needs help in resolving a tax dispute with the Internal Revenue Service (IRS) and cannot afford representation, you may qualify for free or low-cost assistance from a Low-Income Taxpayer Clinic (LITC).

What Tax Assistance Can LITCs Provide?

- LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. LITCs can represent taxpayers in federal courts, as well as before the IRS. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language (ESL). LITCs receive grants from the IRS but are independent organizations. Before selecting a tax professional, taxpayers should ask questions to ensure that the professional they select to help them has the expertise needed to resolve their tax problem.

Who is Eligible to Receive Assistance?

- Generally, taxpayers whose incomes do not exceed 250% of the federal poverty guidelines may qualify for assistance. Contact the LITC nearest you to find out if you meet income and other eligibility requirements.

Where is the Nearest Clinic?

- This publication includes contact information for LITCs and is available online at: www.irs.gov or by calling the IRS at: 1-800-829-3676. For the most current information, please see the “Find your local clinic” search tool at the bottom of the LITC page at: www.taxpayeradvocate.irs.gov/litc. Please note the location listed is the main office and many clinics have additional office locations. Please call the clinic if you would like to find out about additional locations.

What is the ESL Education Pilot Program?

- The ESL Education Pilot Program funds clinics to educate individuals for whom English is a second language about their taxpayer rights and responsibilities. Each clinic participating (identified below as an "ESL Pilot Clinic") is funded solely to provide ESL education but may also offer some limited tax consultation services to individual taxpayers.

2024 Local LITCs and Contact Information

State	City	Clinic Name	Phone Number	Language Served in Addition To English
DC	Washington	American University, Washington College of Law, Janet R. Spragens Tax Clinic	202-274-4144	All languages through interpreter services
DC	Washington	LITC Support Center	202-630-1690	Spanish
MD	Baltimore	Maryland Volunteer Lawyers Service LITC	800-510-0050 410-547-6537	All languages through interpreter services
MD	Baltimore	University of Baltimore LITC	410-837-5706	All languages through interpreter services
MD	Baltimore	University of Maryland Carey School of Law LITC	410-706-3295	All languages through interpreter services
VA	Fairfax	Legal Services of Northern Virginia LITC	866-534-5243 703-778-6800	Spanish and other languages through interpreter services
VA	Lexington	Washington and Lee University School of Law Tax Clinic	540-458-8918	All languages through interpreter services

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VA	Richmond	The Community Tax Law Project	800-295-0110 804-358-5855	Spanish and other languages through interpreter services