

## **Attachment A- Cover Letter to Accompany LITC Directors' Survey**

*(An e-mail similar to the cover letter will be sent to the LITCs the day of the surveys are mailed.)*

Dear LITC Directors:

Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency (LEP), requires federal agencies to periodically assess the needs of their LEP customers.

Because Low Income Taxpayer Clinics (LITCs) that assist LEP taxpayers are key stakeholders in this assessment process, I am asking you to participate in the LITC Directors' Survey. Your participation will help the IRS determine the best ways to meet your needs or improve our products/services to you.

A survey will be mailed to you on February 28, 2011. This survey, which is completely voluntary, will only take about 10 minutes to complete and will be strictly anonymous. Please complete the survey and return it in the enclosed postage paid envelop by April 22, 2011.

At the end of the survey period, a report will be compiled and made available to the LITCs.

If you have any questions about the survey, please contact Gail Richardson (615-250-6038) or Lisa Scott (404-338-9119), Wage & Investment Research and Analysis Group 1.

I greatly appreciate your support.

Cynthia Lee, Program Analyst  
Language Services Branch

**Attachment B- LITC Directors' Survey**

**OMB #1545-1432**

The Multilingual Initiative (MLI) Strategy Office is soliciting your help as a Low Income Tax Clinic (LITC) in determining if IRS products/services provided to Limited English Proficient (LEP) taxpayers are meeting their needs. Your answers will also help the Internal Revenue Service (IRS) reduce the burden on taxpayers in preparing and filing their taxes. The survey is strictly voluntary and your responses will be anonymous. It will only take you about 10 minutes to complete. Just fill in the appropriate area next to the responses that best apply to you. Thank you in advance for your participation.

1. What is the ZIP code for your LITC? ( \_\_\_\_\_ )

2. Individuals who do not speak, write, or understand English can be defined as Limited English Proficient, or "LEP." What percent of your client base are LEP?

- 0% (If "0%," do not complete the survey)
- 1 – 25%
- 26 – 50%
- 51 – 75%
- Over 75%

3. What percent of your clients do you currently assist in the following languages? (Choose all that apply.)

Language	Percent of LEP Clients Assisted				
	0%	1 – 25%	26 - 50%	51 – 75%	Over 75%
Spanish	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chinese	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Korean	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vietnamese	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Russian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other ( _____ )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4. Does the LITC provide outreach and educational services to LEP taxpayers?

- Yes
- No (If no, please skip to question 6.)

5. If Yes to question 4, what services are currently provided by your LITC? (Choose all that apply.)

- English as a Second Language (ESL) classes
- Low cost or pro-bono representation of LEP clients
- Letters/brochures in foreign languages about available tax services
- Tax information forums for LEP taxpayers
- Tax preparation services for LEP taxpayers
- Other ( \_\_\_\_\_ )

6. Which of the following IRS products/services does the LITC use in assisting clients complete their tax returns? (Choose all that apply.)

- IRS forms, publications, and instruction booklets
- Foreign language translations of IRS forms, publications, and instruction booklets
- IRS website (IRS.gov)
- IRS website in Spanish (IRS.gov/Espanol)
- Free-File
- E-File
- Over-the-Phone Interpreter
- Other (\_\_\_\_\_)

7. How does the LITC use IRS.gov/Espanol, the IRS Spanish-language website? (Choose all that apply.)

- Download Spanish-language forms and publications
- Access tax law information in Spanish
- Obtain other IRS information in Spanish (\_\_\_\_\_)
- Unaware of IRS.gov/Espanol
- Don't use IRS.gov/Espanol

8. Are you aware of the Multilingual Gateway (IRS.gov information for other languages)? If so, have you used it?

- Aware of
- Yes
  - No

- Have Used
- Yes
  - No

9. What additional services should the IRS provide LITCs to better assist LEP clients? Please comment:

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**Thank you for completing this survey.**

*Paperwork Reduction Act Notice*

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding this study. The OMB number for this study is 1545-1432. If you have any comments regarding this study, please write to: IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, Washington, DC 20224

*Privacy Statement*

*The authority requesting the information is 5 USC 301. The primary purpose of asking for the information is to determine steps IRS can take to improve our service to you. The information may be disclosed as authorized by the routine uses published for the Privacy Act System of Records entitled, Treas/IRS 00.001 Correspondence Files, including Stakeholder Partnership File, and Correspondence Control Files, as published in the Federal Register: December 10, 2001 (Volume 66, Number 237) [Notices] pages 63785-6. Providing the information is voluntary. Not answering some or all the questions will not affect you.*

## **Attachment C- Reminder E-mail for LITC Directors' Survey**

Dear LITC Directors:

In February, we offered you the opportunity to participate in the LITC Directors' Survey conducted by the Wage & Investment Research and Analysis (WIRA), one of the research functions within the Internal Revenue Service (IRS). The survey along with a postage paid envelope was mailed to each of you on February 28.

In case you would like a chance to participate and haven't yet responded, we are attaching a copy of the survey to be completed and returned by April 22 to this e-mail. It should only take 10 minutes to complete. Please return the survey in the postage paid envelope and mail to:

Internal Revenue Service  
W&I Research and Analysis Group 1  
401 W Peachtree St  
Atlanta, GA 30308-3510  
Attn: Lisa Scott or Mark Richards

Thank you for partnering with us in this effort. Your participation is completely voluntary and will not affect your grant funding. If you have any questions about the survey, please contact Gail Richardson (615-250-6038) or Lisa Scott (404-338-9119) (these are not toll-free numbers).

## **Attachment D- Cover Letter to Accompany LITC Clients' Survey**

*(An e-mail similar to the cover letter will be sent to the LITCs the day of the surveys are mailed.)*

Dear LITC Directors:

I am asking for your help in the following endeavor:

The IRS is gathering information from taxpayers with Limited English Proficiency (LEP) in order to better understand their needs, and assist them in understanding and meeting their tax responsibilities. The information provided by taxpayers surveyed will help the IRS improve its services and products. Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency (LEP), requires federal agencies to periodically assess the needs of their LEP customers.

Low Income Taxpayer Clinics (LITCs) are a key stakeholder in the products and services provided by the IRS to non-English and limited-English speaking taxpayers. The attached LITC survey was designed to help convey the needs of these taxpayers to the IRS and is for your information only. The surveys that will be distributed have been translated into Spanish, Chinese, Korean, Vietnamese, and Russian languages.

Pursuant to Internal Revenue Code section 7526(b)(1)(A)(ii)(II), LITCs provide services to taxpayers who speak English as a second language. An individual could be an ESL taxpayer but be perfectly fluent in English, and therefore, would not necessarily be an LEP taxpayer. Nonetheless, we are providing surveys to all LITCs. Each clinic will receive in the mail 60 surveys per language (English, Chinese, Korean, Vietnamese, Russian, and Spanish) to provide to your LEP clients.

We ask that you, or someone you designate, gather completed surveys from your LEP taxpayers and mail them directly to W&I Research and Analysis in the postage-paid envelopes that will be included. **Please be sure to inform taxpayers that the survey is completely anonymous and voluntary.**

The survey period will run from February 28 – April 22, 2011. After the survey period ends, the results will be compiled in a report and made available to LITCs.

If you have any questions about administering the survey, the survey itself, or other survey issues, please contact Gail Richardson (615-250-6038) or Lisa Scott (404-338-9119), Wage & Investment Research and Analysis Group 1.

I greatly appreciate your support.

Cynthia Lee, Program Analyst  
Language Services Branch

**Attachment E- LITC Clients' Survey**

**OMB #1545-1432**

The Internal Revenue Service (IRS) is trying to improve its services to you, the taxpayer. Your answers will help the IRS provide better service to taxpayers like yourself. Please fill in the appropriate area next to the responses that best apply to you. Because your responses are anonymous, please do not include your name on the survey. The survey is voluntary and takes about 10 minutes to complete. Thank you in advance for your participation.

1. What is your ZIP Code? (\_\_\_\_\_)

2. Why did you visit the LITC today?

- Obtain legal representation to resolve federal tax disputes, such as, audits or tax collections
- Obtain information about taxpayer rights and responsibilities in a language other than English
- Attend a tax education and/or outreach seminar for taxpayers in a language other than English
- Attend English as a Second Language (ESL) class
- Learn what type of services the LITC offers
- Other (\_\_\_\_\_)

3. How did you first become aware of the LITC?

- Family or friends
- Television
- Radio
- Newspaper or brochure
- Internet
- IRS walk-in office
- IRS website
- Other (\_\_\_\_\_)

4. What language do you primarily speak at home?

- English
- Vietnamese
- Spanish
- Chinese
- Russian
- Other (\_\_\_\_\_)
- Korean

5. How well, would you say you can carry on a conversation in English, both understanding and speaking?

- Very well
- Pretty Well
- Just a little
- Not at all

6. How well, would you say you can read a newspaper or book in English?

- Very well
- Pretty Well
- Just a little
- Not at all

7. Who prepared your tax return last year?

- Self
- Friends or family
- Volunteer tax preparation clinic
- Paid tax preparer
- IRS walk-in office
- Don't know
- Other (\_\_\_\_\_)

8. Where do you go as your primary source of tax law information?

- |   |   |
|---|---|
| <input type="checkbox"/> Post office                      | <input type="checkbox"/> Low Income Tax Clinic (LITC) |
| <input type="checkbox"/> Public library                   | <input type="checkbox"/> IRS walk-in office           |
| <input type="checkbox"/> Volunteer tax preparation clinic | <input type="checkbox"/> IRS website                  |
| <input type="checkbox"/> Paid tax preparer                | <input type="checkbox"/> Other (_____)                |

9. Please indicate your awareness, use and satisfaction with the following IRS products and services.

IRS Product or Service	Are you aware?	If you are aware, have you used?	If you are aware and have used the IRS product or service				
			Very Dissatisfied	Dissatisfied	Neutral	Satisfied	Very Satisfied
IRS forms and instruction booklets	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foreign language translation of IRS forms and instruction booklets	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS Multilingual Gateway	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS website ( <a href="http://www.irs.gov">www.irs.gov</a> )	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS website in Spanish ( <a href="http://www.irs.gov/espanol">www.irs.gov/espanol</a> )	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS phone representatives	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Automated IRS phone system	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS Over-the-Phone Interpreter	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS walk-in office	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10. Please indicate your awareness, use and satisfaction with each of the following IRS.gov/Espanol resources.

Application on IRS.gov/Espanol	Are you aware?	If you are aware, have you used?	If you are aware of and have used an IRS application, how satisfied were you with it?				
			Very Dissatisfied	Dissatisfied	Neutral	Satisfied	Very Satisfied
EITC Assistant	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Where's My Refund	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Free File	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electronic Filing (e-File)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Online Payment Agreement	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. What can the IRS do to better serve you? Please comment:

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12. Which category best describes your household income from all sources before taxes for 2010 ?

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> No Earnings         | <input type="checkbox"/> \$25,000 - \$34,999 | <input type="checkbox"/> \$75,000 - \$124,999 |
| <input type="checkbox"/> \$1 - \$14,999      | <input type="checkbox"/> \$35,000 - \$49,999 | <input type="checkbox"/> \$125,000 or more    |
| <input type="checkbox"/> \$15,000 - \$24,999 | <input type="checkbox"/> \$50,000 - \$75,999 |   |

13. What category best describes the highest level of education you have completed?

- No schooling completed
- 1st grade to 5th grade
- 6th grade to 9th grade
- Some high school
- High School Diploma
- Some college, but no degree
- Associate degree
- Bachelor's degree
- Master's degree
- Doctorate degree or other post graduate degree

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**Thank you for completing this survey.**

**Please return the questionnaire to the survey administrator.**

*Paperwork Reduction Act Notice*

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding this study. The OMB number for this study is 1545-1432. If you have any comments regarding this study, please write to: IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, IIII Constitution Avenue, NW, Washington, DC 20224

*Privacy Statement*

*The authority requesting the information is 5 USC 301. The primary purpose of asking for the information is to determine steps IRS can take to improve our service to you. The information may be disclosed as authorized by the routine uses published for the Privacy Act System of Records entitled, Treas/IRS 00.001 Correspondence Files, including Stakeholder Partnership File, and Correspondence Control Files, as published in the Federal Register; December 10, 2001 (Volume 66, Number 237) [Notices] pages 63785-6. Providing the information is voluntary. Not answering some or all the questions will not affect you.*



**Attachment F- Draft of Reminder E-mail for LITC Clients' Survey**

*(An e-mail similar to the cover letter will be sent to the LITCs the day of the surveys are mailed.)*

Dear LITC Directors:

In February, we alerted you to an opportunity to partner with the IRS in the LITC Clients' Survey. The survey is sponsored by the Multilingual Initiative Strategy Office (MLISO) and conducted by the Wage & Investment Research and Analysis (WIRA), one of the research functions within the Internal Revenue Service (IRS). Surveys, along with four postage paid envelopes, were mailed to the LITCs on February 28.

Please ask your Limited English Proficient (LEP) taxpayers to complete a survey. Each LITC should have received 60 surveys per language (English, Chinese, Korean, Vietnamese, Russian, and Spanish) depending on the languages served. Four postage paid envelopes were also included for the LITCs to collect and send completed and semi-completed surveys directly to WIRA on the following dates:

March 14	April 11
March 28	April 22

Your participation in administering the surveys is completely voluntary and choosing whether to participate will not impact your grant funding. Once again, thank you for partnering with us in this effort.

## Attachment G- List of LITC Sites by State

Low Income Taxpayer Clinics (LITCs)						
State	Organization	City	State	ZIP	Director	Type of Clinic
AK	Alaska Business Development Center's Low Income Tax Clinic	Anchorage	AK	99501	Michelle Kern	Both
	Taxpayer Education Services	Anchorage	AK	99521	Charles A. Ladrow Jr.	Both
AL	Lawson State Community College LITC	Birmingham	AL	35221	Dr. Randy Glaze	ESL
	Legal Services Alabama	Montgomery	AL	36616	Maceo Kirkland	Both
AR	Legal Aid of Arkansas Low Income Tax Clinic	Fayetteville	AR	72703	Claire Wilson	Both
	William H. Bowen School of Law LITC, University of Arkansas at Little Rock	Little Rock	AR	72202	Alicia D. Mitchell	Both
	Delta Economic Education Resource Service (DEERS) Low Income Tax Clinic	West Memphis	AR	72303	Dorimeil Woodard	Both
AZ	DNA People's Legal Services, Inc., Low Income Tax Clinic	Chino	AZ	86503	Diana Shurley	Both
	Community Legal Services Inc., Low Income Tax Clinic	Phoenix	AZ	85003	George McKay	Both
	Taxpayer Clinic of Southern Arizona	Tucson	AZ	85701	Liz Thomey	Both
CA	Central California Legal Services Inc., Low Income Taxpayer Clinic	Fresno	CA	93721	Frank Huerta Jr.	Both
	HIV & AIDS Legal Services Alliance Inc. (HALSA), LITC for People Living with HIV/AIDS	Los Angeles	CA	90010	Lawrence Goldstein	Controversy
	The Booksin Tax Clinic	Northridge	CA	91330	Rafael Efrat	Both
	Chapman University Tax Law Clinic	Orange	CA	92886	George Willis	Controversy
	Legal Aid Society of Orange County Low Income Tax Clinic	Santa Ana	CA	92705	Renato Izquierda	Both
	Home Start LITC	San Diego	CA	92105	Lara Gamble	ESL
	Legal Aid Society of San Diego, Inc. - Home Start, Inc.	San Diego	CA	92114	Shahin Rahimi	Both
	University of San Diego LITC Program	San Diego	CA	92110	Jesibelancourt	Both
	Asian Pacific Islander (API) Community Tax Clinic	San Francisco	CA	94109	Akiko Takeshita	Both
	Chinese Newcomers Service Center	San Francisco	CA	94108	Alex Ng	Both
	Homeless Prenatal Program-LITC	San Francisco	CA	94110	Grant Schettler	Both
	VSLP Low Income Taxpayer Clinic	San Francisco	CA	94111	Krista Denton	Controversy
California Polytechnic State University, Low Income Tax Clinic	San Luis Obispo	CA	93407	Eddy Quijano	Both	
CO	University of Denver Colorado Seminary	Denver	CO	80208	Mark Vogel	Controversy
	San Luis Valley and Southern Colorado LRC Tax Clinic	San Luis	CO	81152	Junita Martinez	Both
CT	Quinnipiac University School of Law LITC	Hamden	CT	06518	Sara V. Spodick	Controversy
	University of Connecticut School of Law Tax Clinic	Hartford	CT	06105	Diana Leyden	Controversy

**Attachment G- List of LITC Sites by State (continued)**

Low Income Taxpayer Clinics (LITCs)						
State	Organization	City	State	ZIP	Director	Type of Clinic
DC	Janet R. Spragens Federal Tax Clinic American University	Washington	DC	20016	Nancy Abramowitz	Controversy
	Central American Resource Center CARECEN's ESL LITC	Washington	DC	20009	Kelly Lange	ESL
	University of the District of Columbia, David A. Clarke School of Law LITC	Washington	DC	20008	Keith Blair	Both
DE	Delaware Community Reinvestment Action Council, Inc. (DCRAC) LITC	Wilmington	DE	19801	Rony Peralta	Both
FL	Legal Aid Service of Broward County Inc. Broward and Collier LITC	Ft. Lauderdale	FL	33312	Ramamuthi Venkataramani	Both
	Three Rivers Legal Services LITC	Jacksonville	FL	32208	Erica Shaffor	Both
	Legal Services of Greater Miami LITC	Miami	FL	33137	Mary Ann David	Both
	Haitian Neighborhood Center Sant La Inc., Sant La Low Income Taxpayer Assistance Clinic	Miami	FL	33137	Gepsie Metellus	ESL
	Community Legal Services of Mid-Florida (CLSMF) LITC	Palatka	FL	32177	Carolina Ware	Both
	Bay Area Legal Services LITC	Plant City	FL	33566	Gale B. Pinkston	Both
	Gulf Coast Legal Services LITC	St. Petersburg	FL	33701	Curtis Raven, Esq.	Both
	Legal Services of North Florida	Tallahassee	FL	32303	Scott Manion	Both
Legal Aid Society of Palm Beach County LITC	West Palm Beach	FL	33401	Robert Bertisch, Esq.	Both	
GA	Georgia State University College of Law LITC	Atlanta	GA	30302	Ronald W. Blasi	Controversy
	The Tax Care Clinic	Cedartown	GA	30125	Pamela M. O'Neal	Both
	JC Vision and Associates LITC	Hinesville	GA	31310	Dana Ingram	Both
HI	Volunteer Legal Services Hawaii Community Tax Education & Tax Assistance LITC	Honolulu	HI	96813	Moya T. D. Gray, Esq.	Both
	Legal Aid Society of Hawaii LITC	Honolulu	HI	96813	Wayne U. Keawe	Both
IA	Legal Services Corporation of Iowa	Des Moines	IA	50314	Tamara Borland	Both
ID	University of Idaho College of Law Legal Aid Clinic	Moscow	ID	83844	Barbara Zanzig Lock	Both
	La Posada Tax Clinic	Twin Falls	ID	83303	Robert W. Wunderle	Both
IL	Center for Economic Progress (LITC)	Chicago	IL	60602	Kamilah Exum	Both
	Illinois Institute of Technology The Chicago-Kent Low Income Taxpayers Clinic	Chicago	IL	60661	Gary Laser	Controversy
	Korean American Community Services LITC	Chicago	IL	60618	Soo-Lyon Yon	ESL
	Loyola University Chicago, School of Law Federal Tax Clinic	Chicago	IL	60611	Michael Now	Controversy
	Administer Justice LITC	Elgin	IL	60123	Kim Spagui	Both
	Taxpayer Outreach Clinic LITC	Florissant	MO	63032	Devon Moody	Both
Prairie State Legal Services LITC	Waukegan	IL	60085	Kim Spagui	Controversy	

**Attachment G- List of LITC Sites by State (continued)**

Low Income Taxpayer Clinics (LITCs)						
State	Organization	City	State	ZIP	Director	Type of Clinic
IN	Indiana Legal Services Inc. LITC at ILS Bloomington	Bloomington	IN	47404	Jamie Andree	Controversy
	Neighborhood Christian Legal Clinic	Indianapolis	IN	46208	Dee Dee Gowan	Both
	Lutheran University Association Valparaiso University Law Clinic	Valparaiso	IN	46383	David e. Vandercoy	Controversy
KS	University of Kansas Center for Research Legal Services for Students	Lawrence	KS	66045	Jo Hardesty	Both
	CPRF South Central Kansas LITC	Wichita	KS	67208	William Mickel	Controversy
KY	Northern Kentucky University LITC	Highland Heights	KY	41099	Mary Lepper	Controversy
	Legal Aid Society-LITC	Louisville	KY	40202	Jeffrey Beem	Both
	Appalachian Research and Defense Fund of Kentucky, Inc., Low Income Taxpayer Clinic of AppalReD	Somerset	KY	42501	Jason Obermeyer	Both
LA	Southern University Law Center LITC	Baton Rouge	LA	70813	Donald North	Controversy
	Southeast Louisiana Legal Services Corporation New Orleans Legal Assistance	Hammond	LA	70404	Mark Moreau	Controversy
MA	Greater Boston Legal Services LITC	Boston	MA	02114	Luz Arevalo	Both
	Springfield Partners for Community Action Inc., Springfield LITC	Springfield	MA	01109	Paul Bailey	Both
	Bentley College Multi-Lingual Tax Information Program	Waltham	MA	02452	Diane Wilson	Both
MD	Maryland Volunteer Lawyers Service LITC	Baltimore	MD	21201	Richard Chambers	Controversy
	University of Maryland (Baltimore) School of Law LITC Program	Baltimore	MD	21201	Pamela R. Chaney	Controversy
	CASADE Maryland LITC	Langley Park	MD	20783	Enid Gonzalez	ESL
ME	Pine Tree Legal Assistance Inc.	Portland	ME	04112	Nan Heald	Both
MI	University of Michigan Law School Tax Clinic	Ann Arbor	MI	48109	Nicole Appleberry	Both
	Accounting Aid Society LITC	Detroit	MI	48202	Marshall Hunt	Both
	Michigan State University College of Law LITC	East Lansing	MI	48823	Michele L. Halloran	Both
MN	Mid-Minnesota Legal Assistance Legal Aid Society of Minneapolis Tax Law Project	Minneapolis	MN	55401	Sarah Bronson	Both
	University of Minnesota LITC	Minneapolis	MN	55455	Kathryn Sedo	Both
MO	Legal Aid of Western Missouri ESL/LEP Taxpayers Awareness Clinic	Kansas City	MO	64106	Jessica Piedra	Both
	UMKC Graduate Tax Law Foundation, Kansas City Tax Clinic	Kansas City	MO	64110	Frank Schuler	Controversy
	Missouri State University LITC	Springfield	MO	65897	Sandra Byrd	Both
MS	The FI & ED Association, Inc. FI & ED Low Income Tax Clinic	Jackson	MS	39202	Marlene Solomon-Williams	Both
	Mississippi Taxpayer Assistance Project	Oxford	MS	38655	Ben Thomas Cole	Both
MT	Montana Legal Services Association LITC	Helena	MT	59601	Flint Murfit	Controversy

**Attachment G: List of LITC Sites by State (continued)**

Low Income Taxpayer Clinics (LITCs)						
State	Organization	City	State	ZIP	Director	Type of Clinic
NC	Northeastern Community Development Corporation LITC	Camden	NC	27921	Carolyn Anderson	Both
	Western North Carolina LITC	Charlotte	NC	28204	Arthur Bartlett	Both
	Community Reinvestment Association of North Carolina CRA-NC ESL Outreach Program	Durham	NC	27702		ESL
	North Carolina Central University School of Law Community Reinvestment Association of North Carolina LITC	Durham	NC	27707	Felicia Branch	Both
	Northeastern NC Low Income Taxpayer Assistance Project	Greenville	NC	27835	Sandy Lee	Both
ND	Legal Services of North Dakota LITC	Bismark	ND	58502	James Fitzimons	Both
NE	Legal Aid of Nebraska LITC	Omaha	NE	68102	Kelly Boswell	Both
NH	Legal Advice & Referral Center LITC	Concord	NH	03301	Jeffrey Goodrich	ESL
	NH Pro Bono Referral System NH Pro Bono LITC	Concord	NH	03301	Joeline Champagne	Controversy
NJ	Legal Services of New Jersey, Taxpayers Legal Assistance Program (TLAP)	Edison	NJ	08817	Marcie Harrison	Both
	Northeast NJ Legal Services	Jersey City	NJ	07306	Patricia W. Timmer, Esq.	Both
	Rutgers Law School Federal Tax Clinic	Newark	NJ	07102	Sandy Freund	Controversy
	South Jersey Legal Services, Inc.	Vineland	NJ	08360	Jane Molt	Both
NM	University of New Mexico School of Law LITC	Albuquerque	NM	87131	Michael Norwood	Controversy
NV	Nevada Legal Services LITC	Las Vegas	NV	89101	Anna Marie Johnson	Both
NY	Albany Law School Clinic & Justice Center LITC	Albany	NY	12208	Deborah Keams	Controversy
	Legal Services for New York City-Bronx LITC	Bronx	NY	10451	Guilene Cherenfant	Controversy
	Bedford-Stuyvesant Community Legal Services Corporation, Bedford-Stuyvesant LITC	Brooklyn	NY	11216	Victor Olds	Controversy
	South Brooklyn Legal Services, Inc. Brooklyn Low Income Taxpayer Clinic	Brooklyn	NY	11201	Sarah Dranoff	Both
	Erie County Bar Association Volunteer Lawyers Project LITC	Buffalo	NY	14203	Gregory J. Stewart	Controversy
	Westchester Community Opportunity Program, Inc., WestCOP Taxpayer Education Services	Elmsford	NY	10523	Rudolph Aikens	ESL
	Queens Legal Services Corporation LITC	Jamaica	NY	11435	Cindy R. Katz	Both
	Fordham University, Fordham Law School-Tax Litigation Clinic	New York	NY	10023	Elizabeth Maresca	Controversy
	Legal Aid Society LITC	New York	NY	10029	Elizabeth Hay	Both
	Pathstone New York Low Income Taxpayer Clinic	Rochester	NY	14607	Luisa del Valle	Both
Volunteer Legal Services Project of Monroe County Low Income Taxpayer Clinic	Rochester	NY	14614	Julie Petroske	ESL	

**Attachment G: List of LITC Sites by State (continued)**

Low Income Taxpayer Clinics (LITCs)						
State	Organization	City	State	ZIP	Director	Type of Clinic
NY	Syracuse University College of Law LITC	Syracuse	NY	13244	Mary Helen McNeal	Controversy
OH	Community Legal Aid Services, Inc. LITC	Canton	OH	44702	Laureen Moore	Both
	Friendship Foundation of American-Vietnamese Low Income Tax Clinic	Cleveland	OH	44102	Gia Hoa Ryan	ESL
	The Legal Aid Society of Cleveland LITC	Cleveland	OH	44113	Susan Morgenstern	Controversy
	Legal Aid Society of Columbus LITC	Columbus	OH	43206	Megan L. Sullivan	Controversy
	Ohio State Legal Services Association LITC	Columbus	OH	43215	Melissa Skilliter	Controversy
	The Community Action Committee of Pike County - LITC Clinic	Pikeston	OH	45661	Stacie Peters	Controversy
	Legal Aid of Western Ohio Low Income Taxpayer Controversy Clinic	Toledo	OH	43604	Mary Ellen Heben	Controversy
OK	Advocates for Basic Legal Equality, ABLE Low Income Taxpayer ESL Clinic	Toledo	OH	43604	David Koeninger	ESL
	Oklahoma Indian Legal Services LITC	Oklahoma City	OK	73112	Mark Wideell	Both
OR	Community Action Project of Tulsa County LITC	Tulsa	OK	74146	Judith Diaz	Both
	El Programa Hispano LITC	Gresham	OR	97030	Barbara Bernstein	Both
OR	Legal Aid Services of Oregon LITC	Portland	OR	97205	Janice R. Morgan	Both
	Lewis & Clark College Legal Clinic	Portland	OR	97204	Jan R. Pierde	Controversy
	Central Pennsylvania Federal Tax Clinic	Lancaster	PA	17603	Douglas A. Smith	Both
PA	Philadelphia Legal Assistance Center PFPMP LITC	Philadelphia	PA	19102	Iris Coloma-Gaines	Both
	Philadelphia VIP LITC	Philadelphia	PA	19102	Sara Woods	Controversy
	Duquesne University School of Law LITC Tax Practicum	Pittsburgh	PA	15282	Alice L. Stewart	Controversy
	Jewish Family & Children's Service LITC for ESL Taxpayers	Pittsburgh	PA	15217	Jamie Englert	ESL
	University of Pittsburgh LITC	Pittsburgh	PA	15213	Marth Mannix	Controversy
	United Way of Lackawanna and Wayne Counties LITC	Scranton	PA	18510	Jamie Burns	Both
	Villanova School of Law Federal Tax Clinic	Villanova	PA	19085	Keith Fogg	Controversy
PR	Pathstone of Puerto Rico	Santa Isabel	PR	00757	Jesus R. Torres	Both
RI	Rhode Island Legal Services LITC	Providence	RI	02903	Elizabeth W. Segovis, Esq.	Both
	Rhode Island Tax Clinic LITC	Providence	RI	02907	James Lombardi III	Both
SC	South Carolina Association of Community Action Partnerships LITC	Columbia	SC	29204	Jessica McMoore	ESL
	South Carolina Legal Services - LITC	Greenville	SC	29601	Michael Van Landingham	Both
SD	South Dakota Taxpayer Assistance Program	Spearfish	SD	57799	Liz Diers	Controversy

### Attachment G: List of LITC Sites by State (continued)

Low Income Taxpayer Clinics (LITCs)						
State	Organization	City	State	ZIP	Director	Type of Clinic
TN	Conexian Americas LITC	Nashville	TN	37203	Tara Lentz	ESL
	Memphis Area Legal Services, Inc.	Memphis	TN	38103	Taylor Berger	Both
	Legal Aid Society Tennessee Taxpayer Project	Oak Ridge	TN	37831	Neil McBride	Both
TX	Lone IStar Legal Aid Low Income Tax Income	Bryan	TX	77803	Patty Rangel, JD	Both
	El Paso Affordable Housing LITC	El Paso	TX	79925	Rai Sarabia	ESL
	Legal Aid of Northwest Texas	Ft. Worth	TX	76102	Joni Balamut	Both
	<b>Houston Volunteer Lawyers Program LITC</b>	<b>Houston</b>	<b>TX</b>	<b>77002</b>	<b>Erum Jivani</b>	<b>Both</b>
	Texas Tech University School of Law LITC	Lubbock	TX	79409	Vaughn E. James	Both
	Federal Tax Clinic LITC	Midland	TX	79705	Judy Johnson	Both
	Project Quest Inc., Quest Center	San Antonio	TX	78237	Kim Arispe	Both
	Texas Rio Grande Legal Aid Texas Taxpayer Assistance Project (T-TAP)	San Antonio	TX	78212	Polly Bone	Both
Centro Familiar Cristiano, Inc. LITC	Sugarland	TX	77487	Roberto Castro	ESL	
UT	Centro Hispano	Provo	UT	84601	Edwin Dillman	Both
	University of Utah LITC	Salt Lake City	UT	84111	Debbie Katter	Both
VA	EDG LITC Clinic	Arlington	VA	22204	Roman Corpuz Jr.	Both
	<b>Washington &amp; Lee School of Law LITC</b>	<b>Lexington</b>	<b>VA</b>	<b>24450</b>	<b>Michelle Lyon Drumbl</b>	<b>Controversy</b>
	Community Tax Law Project LITC	Richmond	VA	23230	Elaine Javonovich	Both
VT	Central Vermont LITC	Barre	VT	05641	David Lester	Both
	<b>Vermont Low Income Taxpayer Project</b>	<b>Burlington</b>	<b>VT</b>	<b>05402</b>	<b>Karen Richards</b>	<b>Controversy</b>
WA	Federal Tax Clinic University of Washington School of Law	Seattle	WA	98195	Scott Schumacher	Both
	Gonzaga University School of Law Federal Tax Clinic	Spokane	WA	99220	Jennifer A. Gellner	Both
WI	<b>Legal Aid Society of Milwaukee, Inc. Taxpayer Advocacy and Counseling Services (TACS) Project</b>	<b>Milwaukee</b>	<b>WI</b>	<b>53233</b>	<b>Philip Rosenkranz</b>	<b>Controversy</b>
	<b>University of Wisconsin-Milwaukee, Lubar School of Business UWM - Low Income Taxpayer Clinic</b>	<b>Milwaukee</b>	<b>WI</b>	<b>53201</b>	<b>Mary Rozek</b>	<b>Controversy</b>
	Wisconsin Judicare's LITC	Wausau	WI	54402	Rosemary E. Elbert	Both
	University of Wisconsin-Whitewater LITC	Whitewater	WI	53190	Richard Cummings	Both
WV	Legal Aid of West Virginia	Charleston	WV	25301	James P. Martin	Both
	<b>West Virginia University Clinical Law Program LITC</b>	<b>Morgantown</b>	<b>WV</b>	<b>26506</b>	<b>Marorie Ann McDiamid</b>	<b>Controversy</b>
WY	<b>Wyoming Free Tax Service</b>	<b>Casper</b>	<b>WY</b>	<b>82604</b>	<b>Cheryl Von Riesen</b>	<b>Controversy</b>
	Teton County LITC	Jackson	WY	83001	Sonia Capece	Both

Source: Taxpayer Advocate Service