

Low Income Taxpayer Clinic

Free legal help for taxpayers with IRS problems

We provide **free** representation to low income taxpayers who have a dispute with the IRS. We also teach taxpayers, including those who speak English as a second language, about their rights and responsibilities.

We Can Help With

- ✓ Audits
- ✓ Appeals
- ✓ Collections, including Offers in Compromise
- ✓ U.S. Tax Court cases
- ✓ Responding to IRS notices
- ✓ Correcting account problems

Please note: Our clinic does **not** prepare tax returns.

Do I Qualify?

Our services are for taxpayers who generally could not afford to hire a representative. Your household income must be at or below these 2026 limits (250% of the federal poverty guidelines):

Household size	Yearly income up to
1	\$39,900
2	\$54,100
3	\$68,300
4	\$82,500
5	\$96,700
Each additional	+ \$14,200

Priority is given to:

- People who are unable to represent themselves
- People facing an immediate risk of levy
- Cases that offer strong learning opportunities for our students

How to Apply

1. Check that your household income is within the limits shown.
2. Scan a code below to fill out our **New Client Application** online.
3. We will review your application and contact you.



Apply in English



Solicitud en español

Good to know:

- Meeting the income limits does not guarantee representation.
- To resolve most tax problems, you must be up to date on filing your tax returns.

Our Impact in 2025

236 taxpayers represented	\$631,079 in tax, penalties & interest removed	\$118,743 in IRS refunds secured	14 clients helped in U.S. Tax Court
-------------------------------------	--	--	---

- In 2024, we released the highest refund total of all 138 Low Income Taxpayer Clinics nationwide.
- In two 2025 Tax Court cases, the IRS fully conceded and our clients owed no additional tax.

Questions? Contact us.

lirc@law.du.edu | 303.871.6331 | 2255 E. Evans Ave., #390, Denver, CO 80208

Professor Sabrina Strand, Director: Sabrina.Strand@du.edu | 303-871-6003