

# University of Denver Low Income Taxpayer Clinic

The University of Denver Low Income Taxpayer Clinic provides free representation for low income taxpayers. These services include:

- Audits
- Appeals
- Collection matters, including Offers in Compromise
- Tax Court litigation
- Responding to IRS notices
- Correcting account problems

The clinic also provides education about taxpayer rights and responsibilities for low income taxpayers and taxpayers who speak English as a second language. This helps arm taxpayers with the knowledge of how to handle their tax responsibilities, improving taxpayers' future compliance with both Federal and State tax laws.

The clinic additionally advocates on behalf of taxpayers for issues that impact low income taxpayers' interactions and resolutions with the IRS by attempting to identify and fix systematic tax problems.

**The clinic does not prepare any tax returns.**

Interested or have questions?

**Please contact Professor Sabrina Strand at [Sabrina.Strand@du.edu](mailto:Sabrina.Strand@du.edu) or 303-871-6003.**

## 2024 Highlights

- Represented 167 taxpayers.
- Brought taxpayers into filing and collections compliance with the I.R.S.
- Decreased the total amount of tax liabilities, penalties, and interest of clients by \$370,235.
- Successfully helped taxpayers receive \$206,272 in refunds from the I.R.S.
- Assisted 10 clients with cases in the U.S. Tax Court.
- Students provided over 3,000 service hours.
- Presented to outside organizations including Denver Public Library, Peer One, and Second Chance Center.

## Who We Serve

The University of Denver Low Income Taxpayer Clinic represents clients who generally could not afford to hire representation. The Clinic is bound by economic guidelines set out by Federal law to determine if a taxpayer is eligible.

Our Income Guidelines are:

Family Size	Total Yearly Income
1 Person	\$ 39,125
2 Persons	\$ 52,875
3 Persons	\$ 66,625
4 Persons	\$ 80,375
5 Persons	\$ 94,125

## LITC Class

You can enroll in the clinic for 1 – 3 credits your first semester in the Clinic. The number of credits you enroll for dictates how much time you will be required to work in the LITC during the semester. The credit/hour requirement is as follows:

Credits	Hours
1 Credit	42.5 Hours
2 Credits	85 Hours
3 Credits	127.5 Hours

Time should be spent on clinic-related matters, which include working on client matters, class, watching and reading the materials available on Canvas, weekly meetings, Tax Court, etc.

There are important requirements you should be aware of:

- You are required to attend scheduled classes on Thursdays at 10:30 am.
- You are required to attend scheduled weekly meetings.
- You are expected to attend one Tax Court calendar call session. There will be a comparable requirement created for online students.
- **The Application for the Fall 2025 Semester will be available from 12:00 a.m. on March 10th to 11:59 pm a.m. on March 16th.**

Applications will be accessible from the LITC's website:

<https://www.law.du.edu/academics/practical-experience/low-income-taxpayer-clinic>.