

VITA – Out of Scope of Service*

We are unable to provide tax preparation services if any of the below list are applicable to your tax filing.

1. Income above \$75,000

2. Any tax return with:

Rental property

Depreciation

Casualty or theft loss

K1 income except for interest, dividends and royalty income

Royalty income on 1099 Misc forms

Bankruptcy or insolvency issues

Ministers or members of the clergy

Military tax returns/foreign student returns

More than 10 stock transactions or virtual currency

Non cash donations of over \$500

1099R, distribution code A (lump sum distribution qualifying for special tax treatment)

Shared allocation on 1095A ACA

3. Self Employed persons with:

A loss

Expenses over \$25,000

Who don't use the CASH method of accounting

Who don't use the mileage method for car expenses

Depreciation

Has inventory or cost of goods sold

Employee expenses

Rental or lease of vehicle or machinery

Business income from merchant card or third party

SEP or SIMPLE Plan

4. Incomes below the following:

Single \$12,000

Married filing jointly \$24,000

Only income is social security

If you are someone's dependent \$12,000

Self-employment income of \$400

The only exception to #4 above is to get a refund of money withheld, to get the Earned Income Credit or to reconcile the premium tax credit.

5. Any state return other than Illinois

**These are the primary issues that are out of our scope. There may be other circumstances that would prohibit us from being able to complete your return.*