

## **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
- More than 10 stock transactions
- 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.*