

## About Special Tax Services (STS) and STS Referrals

Some clients whose returns are out of scope for VITA may qualify for a referral to the **Special Tax Services** team. STS is a small group of volunteers who prepare limited types of out-of-scope returns outside of VITA but under the FC Tax Program umbrella. The STS team operates during the regular tax season and also during the summer (“year round”) tax program, depending on staffing and circumstances.

### Criteria for referral to STS

The STS team handles a limited number of out-of-scope return types. See the [STS List of Services](#) document for information about which out-of-scope returns can be prepared by STS.

In addition, referrals to STS must meet these criteria:

- Household income must fall within the income limits set by the Tax Program or qualify for one of the exemptions.
- The return must be for an individual or joint filing – no S corporations, no C corporations, no partnerships, no trusts, and no LLCs unless they are single member LLCs electing to be taxed as a sole proprietorship

**Note:** If an MFS return is out of scope for the Tax Program, it will not be prepared by the Special Tax Services team.

### Referring clients to STS in 2023

Once a taxpayer is determined to be an STS client:

1. The Site Manager or a CSS will schedule an in-person [STS appointment](#) at Prosper South or Prosper North. If no appointments are available, the client will be given the handout (below) with instructions to contact STS directly.
2. The client will be given a copy of the handout **You Have Been Referred to STS [client handout]** [\[English\]](#) [\[Spanish\]](#).

Be sure that the client understands the next steps and that, due to the small size of the STS program, there is no guarantee that STS will be able to prepare the return.

**Unable to Schedule an STS Appointment?** If you are unable to schedule an STS appointment for the client, give the client the **You Have Been Referred to STS** handout. They should contact STS directly. Be sure the client understands that STS capacity is limited during the Tax Season, but there is more availability during the summer tax season.

**Referring to STS from a Drop-Off Return in the Hub?** Email the client the link to schedule with STS at Prosper North or Prosper South. Do not message through the Hub ticket because messages will not be

monitored. Transfer the Hub ticket (if any) to the STS site into Tax Prep: Ready for Prep. Leave unassigned. All tax preparation will be in person.