

About Special Tax Services (STS) and STS Referrals

About Special Tax Services (STS)

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 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.

Note: If a Married Filing Separately (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 for the 2022 Tax Season

If the client has an appointment at the Tax Centers for VITA tax return preparation and we realize at any point in the process that the client must be referred to STS, no online referral must be made. Instead, Site Managers and staff will ensure that intake is complete and then upload the client’s tax documents into a new Hub ticket. The Hub ticket should be set to **Tax Prep: Ready for Prep** and moved to the STS Hub site. After the return is prepared, STS will contact the client to discuss the next steps and arrange a pick-up appointment, if needed.

If the client comes into the tax site without an appointment and we realize that the client must be referred to STS, no online referral must be made. Instead, Site Managers or staff will provide the client with the [You Have Been Referred to STS-English](#) or [You Have Been Referred to STS-Spanish](#) handout. Tax Program staff will (1) determine why the return is out of scope (if feasible), (2) indicate that reason on the handout, and (3) clearly articulate to the client that they must contact STS as instructed on the handout.

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.