

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 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

Referrals to STS are made via a restricted online form. Notify your Site Manager or another staff member if you have a client who needs to be referred to STS for return preparation. The Site Manager or staff member will confirm that the return is eligible for STS and verify that STS is accepting new referrals.

Give the referred client a copy of the **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.