

## Is the Schedule C Out of Scope for VITA?

Taxpayers with any of these circumstances should be referred to Special Tax Services.

- Net business loss
- Business use of home
- Business expenses over \$35,000
- Paid helpers/workers
- Reporting a self-employed health insurance premium deduction with **Form 1095-A** for ACA Marketplace coverage

See these resources:

- [About STS and STS Referrals](#)
- [STS List of Covered Services](#)