

## PREPARER CERTIFICATION LEVELS

### A tax return is **BASIC** if it includes:

- Form W-2
- Form 1099-G; Unemployment compensation
- Form SSA-1099, RRB-1099; Social Security Benefits or Railroad Retirement Benefits
- Child/Dependent Care Expenses
- Form 1099-INT, Form 1099 – DIV; Interest or Dividend Income
- Form 1098 – T; Scholarships Received
- Form 1099-R; Distributions from Pensions, Annuities and/or IRA with taxable amount determined
- Form W2-G or 1099 MISC; other income (gambling, lottery, prizes, awards, etc.)
- Alimony Paid
- Retirement Contributions
- Form 1098; Home Mortgage Interest or Real Estate Property Taxes paid
- Form 1098-E; Student loan interest
- Charitable Contributions
- Forms 1095-B and 1095-C; Health insurance coverage

### A tax return is **ADVANCED** if it includes:

- All form(s) listed above, plus these (if applicable):
- Form 1099-MISC; self-employment
- Cash or personal check(s) income; self-employment
- Unreported tips
- Form 1099-R; Pensions, Annuities and IRA distributions with taxable amount **not** determined
- Schedule D; Capital Loss Carryover from previous years' return
- Forms 1099-S or 1099-B; Income or loss from sale of stocks
- IRA deduction
- Schedule K-1; Royalties
- Form 1099-A; foreclosure of home (COD)
- Form 1099-C; Cancellation of debt (COD)
- Form 1095-A; Health insurance marketplace statement

### A tax return requires **SPECIAL CERTIFICATION** if it includes:

- Form 8889/Form 1099- SA; Health Savings Account deduction or payment (HSA)
- Income or loss from rental property (military)
- Include moving expenses (military)

### A return is **OUT OF SCOPE** if it includes:

- Lived in an area affected by a natural disaster
- Adopted a child
- Business expenses more than \$25K
- Business loss
- Home office deduction

***\*Out-of-Scope Number: 512-610-7370\****