

STS List of Services

- Self-Employment: Business use of home
- Self-Employment: Business loss
- Self-Employment: Business expenses over \$35,000
- Paid helpers/workers
- Self-employed health insurance premium deduction (for taxpayers with a net profit and Form 1095-A)
- Form 1098-T with amounts in Boxes 4 and/or 6 that are out of scope for VITA (so-called education credit recapture)
Note: See [Form 1098-T Boxes 4 or 6: When is the return out of scope?](#) to determine whether the return is in scope for VITA.
- Tax returns for dependent filers with taxable scholarship or unearned income exceeding \$2,200 which are out of scope for VITA (so-called Kiddie Tax returns).
Note: See [When is Taxable Scholarship Income Out of Scope? \(Form 8615 - Kiddie Tax\)](#) to determine whether the return is in scope for VITA.
- Cancellation of debt (Form 1099-C) – for any debt cancelled (except personal credit-card debt) including home foreclosure, except for those who were or are in bankruptcy
- Form 1095-A in cases where all persons listed on Form 1095-A do not appear on the same tax return (a so-called shared policy allocation)
- Rental income (unless prepared by the Drop Off team in prior years)
- Royalties with expenses – Form 1099-MISC Box 2 or Schedule K-1 Box 7
- Form 1099-R with any of the following:
 - Box 7 with any of these codes: 5, 6, 8, 9, A, E, J, K, N, P, R, T, U, W; **or**
 - Box 7 code 2 or code 7, if the IRA/SEP/SIMPLE box is checked and additional reporting (Form 8606) is required due to nondeductible contributions in that tax year or an earlier year, a Roth conversion, or a Roth distribution
- Schedule K-1s with entries that are outside the scope of VITA
Note: See [Schedule K-1: In Scope for VITA?](#) to determine whether the return is in scope for VITA.
- Adoption credit – Form 8839, Qualified Adoption Expenses
- Mortgage Interest Credit Certificate
Note: See the [Mortgage Credit Certificate screening tool](#)

- Casualty losses from natural disasters
Note: For tax years 2018 and after, only eligible if a federally declared disaster area. See [About Casualty Loss and VITA](#) for more information about casualty loss returns and STS.
- Form 1099-Q, Payments from Qualified Education Programs where any portion of the distribution in Box 1 is taxable
- Residential Energy Credit (Form 5695, Part I) – purchases of qualified alternative energy equipment such solar panels and solar water heaters

Note:

- STS does not prepare returns that include virtual or cryptocurrency transactions.
- If an MFS return is out of scope for the Tax Program, it will not be prepared by the Special Tax Services team.