

## Which Returns are DROP-OFF Returns?

- 2018 and prior\*
- State Returns (including state withholding on Forms 1099-G or 1099-R)
- Returns with International Income
- Returns with Rental Income (including AirBnB income) unless prepared by STS in a prior year
- Returns requiring **Military Certification**
  - Returns with National Guard drill mileage
  - Returns with Combat Pay (designated as **Code Q** in **Box 12** of **Form W2** issued by the Defense Finance and Accounting Service (DFAS))
  - Returns with an expense claimed for Uniforms (military)
  
- 2018 tax returns may be prepared at Tax Program sites at the discretion of the Site Manager.