



## You Have Been Referred to Special Tax Services

### Why Am I Being Referred?

The Prosper Tax Help Program **cannot prepare your return** within our VITA program. The VITA program that we are part of restricts the types of returns that we can prepare. Returns that we can prepare are called “in scope.” One or more parts of your tax return are “**out of scope**” for us this year.

The Special Tax Services (STS) team at the Prosper Centers is a team of volunteer tax specialists who work on **some** “out of scope” returns. You have been referred to the STS team to complete your tax return. Please note that our STS program is small and there is no guarantee we will be able to accommodate your return.

### What Happens Next?

- You have an appointment. (List date, time and location below.)
- We were not able to schedule an appointment for you. You must call or email **SPECIAL TAX SERVICES**. Special Tax Services can be contacted by email at [outofscope2011@gmail.com](mailto:outofscope2011@gmail.com) or by phone at 512-456-8654.

**Take Note!** Do **not** schedule an appointment through the Foundation Communities website. You must contact Special Tax Services directly to schedule your appointment.

### What Do I Bring to My Appointment?

You must bring the following:

- Valid photo identification for you (and your spouse, if applicable)
- Social security card or ITIN letter for **everyone** on the return
- All tax forms and documents for your income, expenses, and/or other life events
- The previous year’s tax return (if you have it)
- Bank information (routing and account numbers, for direct deposit or direct debit)
- Any relevant IRS correspondence you have received

### What Else Should I Bring?

The reason for your referral is checked below. If you need to provide additional documents, they are listed and must be brought to your appointment with all of your other tax documents.

- **Business use of home**
  - Annual cost of utilities
  - Mortgage interest
  - Property taxes
  - Amount paid for rent
  - Cost of repairs
  - Homeowners/renters insurance
  - HOA fees
  - Square footage of home
  - Square footage of space used regularly and exclusively for business
- **Business loss**
- **Business expenses over \$35,000**

- **Paid helpers/workers**
  - Name, address, and SSN/ITIN for each worker paid \$600 or more
- **Self-employed health insurance premium deduction for Marketplace plans**
  - Form 1095-A for the tax year
- **Form 1099-B with cryptocurrency transactions only if basis has been reported to the IRS**
- **Education credit recapture**
  - Prior year tax return
  - Education Credit Checklist
  - Education Credit Worksheet if applicable and available
  - Form 1098-T
  - Student's Account Summaries for the current tax year and prior year
- **Form 8615 required for taxable scholarship income (Kiddie Tax returns)**
  - Copy of pages 1 and 2 of parents' Form 1040 for the same tax year
- **Cancellation of debt (Form 1099-C)**
  - If for an auto or vehicle: make, model, year
- **Shared Policy Allocation** (Form 1095-A includes persons not listed on the tax return)
  - All Form 1095-As
  - Social Security numbers (just the number, not the card) for all listed on Form 1095-A
  - Copy of the tax return of any person listed on Form 1095-A but not on the tax return or those persons should attend the appointment with all their tax documents so their return can be prepared
- **Rental income**
  - Rental income and expenses (including Homeowner's insurance)
  - Number of days rented and number of days for personal use
  - Property information - what you paid for the property (usually from closing documents) If the property was inherited, the value at the date of inheritance (usually from property tax appraisals). Any documents for capital improvements.
  - Date property was placed in rental service
  - Prior year depreciation or depreciation schedules, if applicable
  - Prior year tax return(s)
- **Royalties with expenses** – Form 1099-MISC Box 2 or Schedule K-1 Box 7
- **Form 1099-R with entries that are outside the scope of VITA**
  - All Form 1099-Rs
  - For a Roth account, the amount of contribution and date the account was opened (if applicable).
- **Schedule K-1s with entries that are outside the scope of VITA**
  - STS will not prepare the tax return if Part 1 Box D is checked (for a publicly traded partnership) on Form K-1.
- **Adoption credit** – Form 8839, Qualified Adoption Expenses
  - Adoption expenses incurred during the adoption process and the year they were incurred (if some adoption expenses were incurred and unclaimed in prior tax years)

- **Mortgage Interest Credit Certificate**
  - Copy/original mortgage certificate
- **Casualty losses** - *For tax years 2018 through 2025, if you are an individual, casualty losses of personal-use property are deductible only if the loss is attributable to a federally declared disaster.*
  - A list of what was lost in the disaster (best estimate)
- **Taxable Distributions on Form 1099-Q, Payments from Qualified Education Programs**
  - Education expenses
- **Residential Energy Credit (Form 5695, Part I)**
  - Copy of contract for purchase or receipt