



# OUT OF SCOPE CHECKLIST

**This is NOT a comprehensive list, consult a VITA volunteer for a complete list of Out-Of-Scope items**

## **MARRIED FILING SEPARATE RETURNS**

**FORM 1099-R, Box 7 with codes: 5, 8, 9, A, E, J, K, N, P, R, T & U**

**FORM W-2, Box 12 with codes: R, T, & Z (Code Q requires Military certification)**

**BUSINESS —SCHEDULE C:** Claiming Loss on business, Cost of Goods Sold, Depreciation, Business use of home, Expenses > \$35,000, Actual vehicle expenses, Inventory, Hobby Income

**RENTAL PROPERTY —SCHEDULE E:** **Non-Active-Duty Military Taxpayers**, property rented at less than fair market value, casualty loss, actual expense method for vehicles.

**CAPITAL GAINS/LOSSES —SCHEDULE D:** **FORM 1099-B with adjustment codes: C, D, N, Q, R, S, X, Y & Z.** Determination of Basis, more than 10 transactions.

## **PROFIT/LOSS FROM FARMING**

## **HOUSEHOLD EMPLOYMENT TAXES**

## **ADOPTION CREDIT**

## **DC FIRST – TIME HOME BUYER CREDIT**

**FORM 1098 –MA:** Mortgage Assistance Payments

**FORM 8889:** HSA for certain conditions (use 4012)

**FORM 1099 C:** CANCELLATION OF DEBT: Business Credit Card or if it includes interest.

**FORM 4684:** Casualty & Theft Losses

**FORM 1099 Q:** If funds were not used for qualified education expenses OR Distribution was more than the qualified education expenses.

**FORM 8853:** Medical Savings Account

**FORM 8283:** Noncash donations of more than \$500

**FORM 1116:** Foreign Tax Credit

**FORM 1099 MISC:** Box 5 (fishing boat proceeds), Boxes 7, 9 -15, FATCA filing reqd. box checked.

**FORM 2210:** Underpayment of Estimated Tax

**FORM 4797:** Sale of Business / Rental Property

**FORM 8834:** Plug—In Electric Vehicle Credit

**FORM 4835:** Farm Rental Income & Expense

**FORM 8606:** Non-deductible IRAs

**FORM 8829:** Expenses for business use of home

**FORM 8839:** Qualified Adoption Expenses

**FORM 8908:** Credit for Purchase of Solar panels

**FORM 8936:** Qualified Plug in Electric Drive Motor Vehicle Credit