



## **TY-2025 OUT-OF-SCOPE CHECKLIST FOR VITA VOLUNTEERS**

Please check 4012 or with your Site Coordinator, if unsure about anything!

### **MARRIED FILING SEPARATE**

**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**

**FORM 1098-T :** Tuition Statement  
Boxes 4 & 6 (Adjustments)

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

**FORM 1099-DA:**  
Digital Asset Proceeds From Broker Transactions

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

**FORM 1116 —** Foreign Tax Credit

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

**FORM 8936:** Qualified Plugin Electric Motor Vehicle Credit

**FORM 4684 —** Casualty & Theft Losses

**FORM 8853 —** Medical Savings Account

**FORM 8283 —** Non cash donations of more than \$500

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

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

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

**FORM 2210:** Underpayment of Estimated Tax

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

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

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

**ADOPTION CREDIT & FORM 8839:** Qualified Adoption Expenses

**FORM 8606:** Non-deductible IRAs

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

**FORM 8908:** Energy Efficient Home Credit

**FORM 8959:** Additional Medicare Tax

**This is NOT a comprehensive list, only MOST COMMON at VITA sites**

**Refer to Pub. 4012 for detailed list of Out-Of-Scope items for VITA**