

OUT OF SCOPE ITEMS

We **CANNOT** prepare returns with:

- Filing status of Married Filing Separately (MFS)
- Complicated capital gains/losses such as
 - Futures
 - Options
 - Cryptocurrency (e.g., Bitcoin) transactions
 - Sale of home used for rental or business purposes at any time
 - More than 10 transactions without a summary
- Self-employment (Schedule C) with
 - Expenses >\$35,000
 - Business use of home
 - Net loss
 - Actual vehicle expenses instead of default mileage
 - Cost of goods sold (Inventory)
 - Depreciation
 - Contract or employee labor expenses
 - Income/expenses from professional gambling
 - Small Business Income (SBI) option for Arizona
- Income from rental property other than land
- Non-cash contributions >\$500 or donations of motor vehicles or collectibles (even if <\$500)
- Kiddie tax
- Alternative Minimum Tax (AMT)
- Cancellation of Debt (COD) associated with bankruptcy
- Returns with CA, MA, NJ, NY, or any state for which you do not have a copy of last year's return

This is NOT an all-inclusive list of items that we are not permitted to handle. Many tax forms have codes on them; some of those specific codes are out of scope for our program.

