



What to Bring to Your VITA Appointment

This list is for your benefit in preparing your tax return. It is not intended to be a complete list of the records and/or documents needed to complete your individual tax return.

- Photo IDs for each taxpayer and birthdates for all family members (all filers must be present to sign the required forms)
- Social Security cards for all members of the family (even if previously provided)
 - Acceptable items if SS cards are not available: Medicare cards with the letter "A" after the SSN, SS income statements, and SSA verification documents with truncated SSN. Photocopies are acceptable.
- Last year's tax return
- Checkbook if you want direct deposits of any refunds (name on bank account must match name on tax return)

Health Insurance Information (for all tax years being filed):

- Health insurance coverage information for taxpayer, spouse, and all dependents (Form 1099-HC for Massachusetts filers)
- If taxpayer doesn't have full-year coverage, information on monthly coverage
- If taxpayer purchased health insurance through the Marketplace/Exchange, Form 1095-A
- Any health care exemptions received from the IRS or the Marketplace/Exchange

Income (for all tax years being filed):

- Wages – W-2s
- Social Security – SSA-1099
- Interest Statements – 1099-Int
- Dividend Statements – 1099-Div
- Stock Sales – 1099-B (also bring stock purchase records)
- Pensions – 1099-R (Note: For IRA distributions, taxable amount must be determined)
- Partnership/Trust (Int, Div, Royalty) – K-1
- Unemployment – 1099-G
- State Tax Refund – 1099-G
- Gambling Winnings – W-2-G (and losses if itemizing)
- Other Income – 1099-Misc
- Alimony Received

Deductions & Credits (for all tax years being filed):

- Unreimbursed medical/dental expense receipts and related mileage records
- Property Tax – 1098
- Mortgage Interest and Insurance – 1098
- Rent paid in Massachusetts
- Excise Tax
- State Income Tax
- Charity Donations
- Misc. Job Related Expenses
- Union Dues Paid
- Alimony Paid
- Tuition/Fees and Student Loan Interest – 1098-T&E, Statement of Student Account
- Work Related Educational Expenses
- Day Care Expenses

Out of Scope for VITA

This list is not intended to be a complete list of situations that are “out of scope” for the VITA program.

- **Household** incomes over \$56,000
- Rental property income
- Schedule C (self-employment) if:
 - Expenses over \$25,000
 - Losses (or carry-over loss)
 - Depreciation
 - Home office use
 - Actual vehicle expenses (standard mileage is OK)
 - Inventory (cost of goods sold)
 - Employees; Required to file Form(s) 1099
- Hobby income (not-for-profit activities)
- Solar and wind energy credits
- Foreclosures/abandonments and cancellation of debt if taxpayer is in bankruptcy
- Form 8615 (if child’s unearned income is more than \$2,100)
- ACA shared policy allocation or alternative calculation for year of marriage or if non-dependent is covered on same policy
- Refundable credit for prior year minimum tax
- Nominee or accrued interest
- OID instrument bought/sold during the year
- Amortized bond premium
- US Savings Bond interest used to pay higher education expenses
- Alternative minimum tax (AMT) greater than zero
- Property inherited from someone who died in 2010 unless taxpayer can provide basis
- Margin interest and is itemizing deductions
- More than one rollover from an IRA in a 12-month period
- Form 1099R code 2 and IRA/SEP/SIMPLE box is checked
- Form 1099R codes 5, 6, 8, 9, A, E, J, K, N, P, R, T, U, W
- Form 1099R code B if taxable amount is not determined
- Form 1099R rollover to HSA
- IRA distribution if it has been less than 5 years since first set up and contributed to a Roth IRA
- Excess HSA contributions not withdrawn by the return due date
- HSA additional tax for failure to maintain HDHP coverage
- Archer MSA contributions
- Qualified HSA funding distributions
- Casualty and theft losses
- Noncash donations over \$500
- Household employment taxes
- Requesting an extension of time to pay Form 1127
- Non-resident aliens (unless married to a US resident or citizen and elects to be considered a resident alien)
- Innocent Spouse Relief
- Certain adjustments to basis (capital gains/losses)
- Certain items on Schedule K-1