

Out of Scope Reference

If you are working with a taxpayer and see one of the following situations, STOP and talk to a site coordinator immediately:

- Out-of-state income (if you earned income while living or working in any another state during the tax season)
- Current address outside of our service area (Hampshire County, Franklin County or the North Quabbin area)
- Rental income as a landlord from your tenants
- 1099-R Retirement income with Taxable Amount Not Determined in Box 2A
- Businesses with inventory, employees, contract labor, depreciation, business use of the home, expenses over \$35,000 or a net loss, any income from a Partnership Schedule K-1.
- Sale of stocks or other investment property (Form 1099 B)
- Capital gains or losses 1099 B
- Income from Royalties (Schedule E Rental/Royalty Expense, Form 1099-MISC, Line 2)
- Cancellation of debt including bankruptcy, foreclosure, settlement of credit card debt for less than the whole balance (Form 1099-C)
- Military income or benefits