What to Bring to Your VITA Appointment

Personal Information
☐ Photo IDs for each taxpayer
☐ Birthdates for all family members (all filers must be present to sign the required forms)
☐ Social Security cards or Individual Taxpayer Identification Number (ITIN) for all members of the family
   - 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 for 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 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
☐ Partnership/Trust (Int, Div, Royalty) – K-1
☐ Alimony Received
☐ Stock Sales – 1099-B (also stock purchase records)
☐ Other Income – 1099-Misc
☐ Unemployment – 1099-G
☐ State Tax Refund – 1099-G
☐ Gambling Winnings – W2-G (and losses if itemizing)
☐ Pensions – 1099-R (Note: For IRA distributions, taxable amount must be determined)

Deductions & Credits (for all tax years being filed):
☐ Alimony Paid
☐ Charitable Donations
☐ Day Care Expenses
☐ Excise Tax
☐ Misc. Job-Related Expenses
☐ Mortgage Interest & Insurance – 1098
☐ Unreimbursed medical/dental expense receipts & related mileage records
☐ Property Tax – 1098
☐ Rent paid in Massachusetts.
☐ State Income Tax
☐ Tuition/Fees & Student Loan Interest – 1098
☐ Union Dues Paid
☐ Work-Related Educational 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 $60,000
- Rental property income
- Schedule C (self-employment) if:
  - Expenses over $25,000
  - Depreciation
  - Inventory (cost of goods sold)
  - Actual vehicle expenses (standard mileage is OK)
- Hobby income (not-for-profit activities)
- Noncash donations over $500
- 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
- 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)**

- Certain adjustments to basis (capital gains/losses)
- Certain items on Schedule K-1