

SHSU Bearkat VITA Center

Program Eligibility Checklist

Overall Income		
	True	False
1. My (or my and my spouse's) income was over \$57,000.		
2. If you answered "True" to Q1, me or my spouse is disabled.		
3. If you answered "True" to Q1, me or my spouse have limited English speaking skills.		

- If you answered "True" to Q1 and "False" to both Q2 and Q3, you are not eligible for VITA services.
- If you answered "True" to Q1 and "True" to either Q2 or Q3, you may be eligible for VITA services depending on your answers to the remaining questions below.
- If you answered "False" to Q1, you may be eligible for VITA services depending on your answers to the remaining questions below.

Filing Issues			
	True	False	Unsure
4. Me (or my spouse) is unable to substantiate personal identity.			
5. I qualify for the health coverage tax credit. <ul style="list-style-type: none"> • Restricted to (1) individuals eligible for Trade Adjustment Assistance (TAA) allowances because of a qualifying job loss or (2) individuals between 55 and 64 years old whose defined-benefit pension plans were taken over by the PBGC. 			
6. For joint taxpayers only: We are uncertain if we are in a common law marriage.			
7. Me or my spouse was not a U.S. resident? If true, complete the Residency Status Checklist in addition to this checklist.			

Wages, Interest, Etc.			
	True	False	Unsure
8. I (we) have farm income.			
9. I (we) am utilizing a non-cash method for reporting income.			
10. I (we) received a 1099-OID that requires adjustments to the reported amounts.			
11. I (we) failed to receive a required 1099-OID.			
12. I (we) received a 1099-DIV that included an amount for either Unrecap. 1250 gain (box 2b), Section 1202 gain (box 2c), cash liquidation distributions (box 9), or noncash liquidation distributions (box 10).			
13. I (we) received a state or local income tax refund during the current tax year for a year other than the previous tax year.			
14. I (or my spouse) am subject to an alimony or divorce agreement that was executed before 1985.			
15. I (or my spouse) is a minister or member of the clergy.			
16. I was age 17 or younger at year-end and had unearned income (interest, dividends, capital gains) over \$2,200.			
17. I was age 18 at year end, had unearned income over \$2,200, and had earned income from a job or business that was less than half of my support (living expenses) for the year.			
18. I was a full-time student aged 19 to 23 at year end, had unearned income over \$2,200, and had earned income from a job or business that was less than half of my support for the year.			

Business Income (entire section is N/A ☐)			
	True	False	Unsure
19. I (we) have business expenses that exceed \$35,000.			
20. I (we) have hobby income.			
21. I (we) have returns or allowances for goods sold.			
22. I (we) have cost of goods sold.			
23. I (we) have expenses related to employees.			

24. I (we) have expenses for contract labor.			
25. I (we) are claiming the home office (business use of home) deduction.			
26. I (we) have casualty losses.			
27. I (we) are reporting actual vehicle expenses (i.e., in lieu of taking cents per mile).			
28. I (we) have depreciation expense.			
29. I (we) am electing to expense business assets (other than the de minimus expense safe harbor election).			
30. I (we) have rental or lease expenses for property/equipment that was rented for more than 30 days.			
31. I (we) have a business net loss.			
32. I (we) did not materially participate in the business.			
33. I (we) received credit card or similar payments that are not includible in income.			
34. I (we) am required to file Form(s) 1099 for payments made to vendors or contract laborers.			
35. I (we) have income from the manufacture, distribution, or trafficking of controlled substances (e.g., marijuana).			

Capital Gains or Losses			
	True	False	Unsure
36. I (we) sold assets other than stock, mutual funds, or a personal residence.			
37. I (we) trade in options, futures, or other commodities (whether or not any were disposed of during the year).			
38. I (we) disposed of stock that was received as a gift or from an employee stock ownership plan, and I (we) do not know the basis or holding period of the stock.			
39. I (we) disposed of inherited property that was not valued based on the fair market value of the property at the decedent's death, and I (we) do not know your basis or holding period of the property.			
40. I (we) disposed of property inherited from someone who died in 2010.			
41. I (we) had a like-kind asset exchange (IRC Sec. 1031).			
42. I (we) have a worthless security.			
43. I (we) received a 1099-B that included an amount for profit (loss) realized on closed contracts (box 8), unrealized profit (loss) on open contracts-prior year (box 9), unrealized profit (loss) on open contracts-current year (box 10), or aggregate profit (loss) on contracts (box 11).			
44. I (we) received a 1099-B that has either proceeds from collectibles or QOF checked (box 3).			
45. I (we) received a 1099-B that has the FATCA filing requirement box checked (above box 16)?			

Sale of Home (entire section is N/A <input type="checkbox"/>)			
	True	False	Unsure
46. I (we) do not meet all the requirements to claim the maximum exclusion on the sale of a home. <ul style="list-style-type: none"> <i>You're eligible for the exclusion if you have owned and used your home as your main home (principal residence) for a period aggregating at least two years out of the five years prior to its date of sale. You can meet the ownership and use tests during different 2-year periods. However, you must meet both tests during the 5-year period ending on the date of the sale. Generally, you're not eligible for the exclusion if you excluded the gain from the sale of another home during the two-year period prior to the sale of your home.</i> 			
47. The home sold was used for business purposes or rental property.			
48. I (we) have deductible casualty losses or gains that were postponed from the sale of a previous home before May 7, 1997.			

Retirement Income (entire section is N/A <input type="checkbox"/>)			
	True	False	Unsure

49. I (we) made nondeductible contributions to a traditional IRA.			
50. I (we) are subject to additional tax because of excess contributions to an IRA.			
51. I (we) made Roth IRA contributions that are taxable or partially taxable.			
52. I (we) received a 1099-R with a distribution code of A, J, or T (box 7).			
53. I (we) rolled over retirement savings into an IRA that doesn't meet the tax-free requirements (e.g., direct rollover, trustee-to-trustee transfer, or 60-day rollover).			
54. In past years, I (we) used the General Rule to calculate the taxable portion of a pension or annuity.			
55. I (we) failed to withdraw a required minimum distribution from an IRA by the required date (only for taxpayers who are over age 70.5).			

Schedule K-1 and Form 1099-MISC (entire section is N/A <input type="checkbox"/>)			
	True	False	Unsure
56. I (we) had income reported on Schedule K-1 other than interest income, dividend income, qualified dividend income, net short-term capital gain (loss), net long-term capital gain (loss), tax exempt interest income, and royalty income.			
57. I (we) have deductions, credits, or other items (not including the income items listed in Q53) listed on Schedule K-1.			
58. I (we) have depreciation expense.			
59. I (we) received a 1099-MISC with an amount reported for royalties (box 2) and have related deductible expenses.			

Rental Income (entire section is N/A <input type="checkbox"/>)			
	True	False	Unsure
60. I (we) rented property for less than fair rental value.			
61. I (we) have rental-related interest expenses other than mortgage interest.			
62. I (we) are deducting actual auto and travel expenses.			
63. I (we) have passive activity losses in excess of \$25,000.			

Self-Employed Taxpayers (entire section is N/A <input type="checkbox"/>)			
	True	False	Unsure
64. I (we) are deducting self-employed health insurance premiums.			
65. I (we) made contributions for myself to a SEP, SIMPLE, or qualified retirement plan (excludes IRAs).			
66. I (we) qualify for the domestic production activities deduction.			
67. I (we) made nondeductible contributions to a traditional IRA.			

Other Income			
	True	False	Unsure
68. I (we) have distributions from Educational Savings Accounts in which the funds were not used for qualified education expenses or the distributions were more than the amount of the qualified expenses (Form 1099-Q).			
69. I (we) have distributions from an ABLE account in which the funds were not fully used for qualified disability expenses (Form 1099-QA).			
70. I (we) made contributions in excess of the allowable amounts to any educational savings account, ABLE account, or health savings account.			
71. I (we) had debt cancelled when I filed bankruptcy, or I (we) was insolvent immediately before the debt was cancelled.			
72. I (we) have cancellation of debt income (other than qualified principal residence indebtedness or nonbusiness credit card debt).			
73. I (we) have cancellation of debt income for a principal residence that was used in business or as rental property.			
74. I (we) received a Form 1099-C that includes an amount for interest (box 3)?			
75. I (we) am a member of the U.S. Armed Forces who was provided a commuter highway vehicle.			

Deductions (Only Applicable if You Itemize)			
	True	False	Unsure

76. I (we) have casualty or theft losses.			
77. I (we) have investment related interest expense.			
78. I (we) received a Form 1098-C for a charitable deduction of an auto, boat, or airplane.			
79. I (we) made cash donations of more than 60% of your income to charitable organizations.			
80. I (we) donated more than \$500 of non-cash property to a charitable organization.			
81. I (we) donated property to a charitable organization that was previously depreciated.			
82. I (we) donated capital gain property (e.g., stocks or bonds) to a charitable organization.			

Credits			
	True	False	Unsure
83. I (we) are claiming the residential energy-efficient property credit.			
84. I (we) are required to repay (recapture) part or all of an education credit claimed in a prior year.			
85. I (we) have a foreign income tax deduction that is not allowed as a credit.			
86. I (we) have expense deductions that reduce foreign gross income.			
87. I (we) have a foreign tax credit carryover or carryback.			
88. I (we) earned foreign income from a sanctioned country.			
89. I (we) are claiming the mortgage interest credit.			
90. I (we) are claiming the credit for qualified adoption expenses.			
91. I (we) are claiming the credit for federal taxes paid on fuels (e.g., aviation gasoline, undyed diesel fuel, undyed kerosene).			
92. I (we) received Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains.			

Other			
	True	False	Unsure
93. I (we) owe employment taxes for household employees (e.g., housekeepers or nannies).			
94. I (we) are subject to an underpayment penalty because I did not make estimated tax payments or under withheld income taxes from my wages.			
95. I (we) are amending a return that is over the 3-year time limit for claiming a refund.			
96. I (we) are required to allocate health insurance premiums because I had a shared policy purchased through the health insurance marketplace.			
97. I (we) meet all the following: (1) I (we) have an excess advance premium tax credit for health insurance. (2) We married during the year. (3) I (we) received an advance premium tax credit payment for the months before we got married.			
98. I (we) meet all the following: (1) I (we) received a W-2 with a code "FF" in box 12. (2) I (we) had a health insurance policy purchased on the health insurance marketplace. (3) I (we) am eligible for the premium tax credit.			

- If you answered "TRUE" or "UNSURE" to any question from Q4 to Q98, your return may be out-of-scope. Please contact the SHSU Bearkat VITA Center at vitacenter@shsu.edu to discuss.
- Please note that this checklist is not all inclusive. Situations not indicated above may arise that will prevent the SHSU Bearkat VITA Center from being able to prepare your return. If such a situation occurs, we will contact you.