

CEP Scope of Service

The Center for Economic Progress operates the IRS' Volunteer Income Tax Assistance (VITA) program to provide free, high-quality tax preparation to help income-eligible individuals (\$30,000) and families (\$55,000). The mission of the VITA return preparation program is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To maintain the greatest level of client trust and to ensure the accuracy of returns which are prepared, CEP volunteers and site staff are required to maintain the highest standards of ethical conduct by completing returns at their respective certification levels and by adhering to CEP's policies and procedures.

The following topics are out of scope for VITA and/or CEP for tax year 2017 and should not be prepared at the site, by volunteers or site staff, regardless of the level of preparer knowledge and confidence:

- ACA shared policy allocation
- Adoption credit
- Foreclosure or sale of the home
- Foreign students requiring Form 1040NR
- Rental income, including income from Airbnb
- Returns for taxpayers with any amount of any type of foreign source income or that paid foreign taxes other than on a Form 1099-DIV
- Related to Schedule C or C-EZ:
 - Deduction for business use of the home, including for child care providers
 - Depreciation
 - Net operating loss
 - Returns for self-employed/small business owners with employees or that issue 1099's
 - Deduction for actual vehicle expenses
 - Expenses for equipment leases over 30 days in length
- Puerto Rico tax returns

The following topics are in scope, but should only be prepared if a site has at least two people at the site who are knowledgeable about the topic – one person to prepare and one person to QR. Talk to your site manager if you encounter these cases:

- Tax returns for states other than IL
- Health Savings Accounts. You must have 2 people available that are certified for HSAs in the current year.