



**LADDER UP®**

## OUT-OF-SCOPE

- 1040-NR (Non-resident aliens, such as foreign students, refugees who arrived in the US during the tax year, and other visa holders)
- Self-employment Income – Cash Income
- Rental Income
- Crypto currency (Bitcoin) and other digital assets
- 1098-T - (if boxes 4 and/or 6 are filled)
- Kiddie Tax – When scholarships exceed tuition expenses by over \$2,600 and the student has a filing requirement
- 1099-C - Cancellation of debt (other than credit card), bankruptcy, auto-loan

Retirement Income: Form 1099-R Box 7 Distribution Codes – Out-of-Scope:

- Box 7 Codes 5, 8, 9, A, E, J, K, N, P, R, T, U
- ***IF the IRA/SEP/SIMPLE box is checked **AND** there were nondeductible contributions.***

### Limited Scope

Premium Tax Credit (1095-A) (In-Scope refer to page 21)

- Only one Form 8962, Premium Tax Credit, may be submitted with the tax return. ***Everyone*** on Form 1095-A, Health Insurance Marketplace Statement, *must also be on the tax return.*

Please reference [Pub. 4012](#) for the full Out-of-Scope VITA Program list.