

We cannot prepare your return if any of the following apply to your tax situation:

- ◆ Household income is greater than \$53,000
- ◆ Military
- ◆ Cancellation of Debt
- ◆ Sold live stock or were engaged in farming
- ◆ Moving expenses
- ◆ Advanced Capital Gains & Losses
- ◆ Rental Income
- ◆ Minor's Investment Income
- ◆ Request for Social Security Number
- ◆ Request for ITIN
- ◆ Casualty & Theft Losses
- ◆ Non-Deductible IRA Contributions (Form 8606: IRA contributions in excess of limit)
- ◆ IRA conversions
- ◆ Schedule C: Business Expenses in excess of \$5,000
- ◆ Business Mileage Deduction: Actual miles
- ◆ Some kinds of HSA (Health Savings Accounts)