

AARP FOUNDATION TAX-AIDE SCOPE MANUAL

WHAT'S IN – WHAT'S OUT

•AARP Foundation Tax-Aide helps low and moderate income taxpayers, with special attention to those 60 and older. Volunteers are trained to assist in filing Form 1040 and certain other schedules and forms. Under the Volunteer Protection Act (VPA), AARP Foundation Tax-Aide volunteers must stay within the scope of the program and prepare only returns for which they have been training and certified. Any Counselor who feels they do not have adequate training or knowledge should seek assistance from the LC (Local Coordinator).

The list below covers topics that volunteers certified through the advanced level are trained to do under the guidelines of the program. When using the list, please note that neither column 3 or 4 stand alone. They must be used together because a description in column 4 may include topics or certification levels which affect whether counselors can or cannot prepare the return under the VPA. The header further defines information in the two columns.

For all returns, the taxpayer and reviewer must be properly certified for the respective year, including prior year or amended returns.

☼ Denotes the title of the line, box or form.

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
F 1040		Yes	☼ U.S. Individual Income Tax Return In scope except for: • Filing Status: Box 3-MFS taxpayers in community property states (listed on Main Information Sheet, Filing Status and Exemptions) unless volunteer is trained in community property tax law & trained to F 8958 • Taxpayers who are not certain they are in a common law marriage • Unmarried non-resident aliens who do not meet green card or substantial presence test • Taxpayers who cannot establish their identity In scope for Foreign Student certification only: • Taxpayers with F, J, M & Q VISAs
F 1040	7	Yes	☼ Wages, Salaries, Tips, etc. In scope except for: • Ministers • Other members of the clergy who present issues such as: parsonage/housing allowance, whether earnings are covered under FICA or SECA or rules for determining exemption from coverage In scope for international only: • Foreign employee compensation using Tax-Wise form FEC

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F 1040	8a,b	Yes	☼ Taxable Interest; Tax-exempt Interest In scope except for: <ul style="list-style-type: none"> • Accrued savings bond interest • Interest on bonds bought or sold between interest dates • Dependent child under the age of 18 (age 24 if a full-time student), who has investment income of more than \$1,900
F 1040	9a,b	Yes	☼ Ordinary Dividends; Qualified Dividends
F 1040	10	Yes	☼ Taxable Refunds, Credits, or Offsets of State and Local Income Taxes In scope except for: <ul style="list-style-type: none"> • Refund is not for the prior year
F 1040	11	Yes	☼ Alimony Income
F 1040	12	Yes	☼ Business Income or (losses) • See Sch C limitations
F 1040	13	Yes	☼ Capital Gain or (loss) • See Sch D and F 8949 limitations
F 1040	14	NO	☼ Other Gains or (losses) Attach F 4797
F 1040	15a,b	Yes	☼ IRA Distributions In scope except for: <ul style="list-style-type: none"> • Additional tax due to excess IRA contributions • Roth IRA distributions that are taxable or partially taxable • IRA rollovers that do not meet the tax free requirements • See F 1099-R and F 8606 limitations
F 1040	16a,b	Yes	☼ Pensions and Annuities In scope except for: <ul style="list-style-type: none"> • General Rule was used to figure the taxable portion of pensions and/or annuities for past years • See F 1099-R limitations
F 1040	17	Yes	☼ Rental real estate, royalties, partnerships, S corporations, trusts, etc. • See Sch E limitations
F 1040	18	NO	☼ Farm income or (loss) Attach Sch F
F 1040	19	Yes	☼ Unemployment compensation
F 1040	20a,b	Yes	☼ Social Security benefits • Including foreign social security from Canada and Germany that is treated as U.S. social security

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F 1040	21	Yes	<p>☼ Other Income In scope except for:</p> <ul style="list-style-type: none"> • See 1099-Q for limitations • HSA Distributions (In scope for HSA only) • COD income other than credit card debt forgiveness • See F 2555 for limitations (In scope for international only) • Box 6 of F 1099 MISC • Rental or other income when “Not for Profit”
F 1040	23		☼ Reserved
F 1040	24	Yes	<p>☼ Certain Business Expenses of Reservists, Performing Artists and Fee-basis Government Officials. Attach F 2106 or 2106-EZ In scope for military only</p>
F 1040	25	Yes	☼ Health Saving Account Deduction. Attach F 8889 In scope for HSA only
F 1040	26	Yes	☼ Moving Expenses. Attach F 3903 In scope for military only
F 1040	27	Yes	☼ Deductible part of self-employment tax. Attach Sch SE
F 1040	28	NO	☼ Self-employed SEP, SIMPLE and qualified plans
F 1040	29	NO	☼ Self-employed health insurance deduction
F 1040	30	Yes	☼ Penalty on early withdrawal of savings
F 1040	31a,b	Yes	☼ Alimony paid
F 1040	32	Yes	☼ IRA deduction
F 1040	33	Yes	☼ Student loan interest deduction
F 1040	34		☼ Reserved
F 1040	35	NO	☼ Domestic production activities deduction. Attach F 3903
F 1040	40	Yes	<p>☼ Itemized Deductions • See Schedule A limitations</p>
F 1040	42	Yes	☼ Exemptions
F 1040	43	Yes	☼ Taxable Income
F 1040	44	Yes	<p>☼ Tax In scope except for:</p> <ul style="list-style-type: none"> • Boxes a-c (F 8814, F 972, section 962)
F 1040	45	NO	☼ Alternative minimum tax
F 1040	46	Yes	☼ Excess advance premium tax credit repayment. Attach Form 8962
F 1040	48	Yes	<p>☼ Foreign Tax Credit In scope except for:</p> <ul style="list-style-type: none"> • \$301 or more (\$601 or more if filing status is MFJ) • See F 1116 limitations

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F 1040	49	Yes	*Credit for Child and Dependent Care Expenses. Attach F 2441
F 1040	50	Yes	*Education Credits from F 8863
F 1040	51	Yes	*Retirement Savings Contribution Credit. Attach F 8880
F 1040	52	Yes	*Child Tax Credit. Attach Sch 8812, if required
F 1040	53	NO	*Resident Energy Credit
F 1040	54	Yes	*Other Credits (from F 3800, 8801) In scope except for: <ul style="list-style-type: none"> •Boxes a & b •Box c is in scope only for Sch R (see 1040 Instructions)
F 1040	57	Yes	*Self-Employment Tax. Attach Sch SE
F 1040	58	Yes	*Unreported Social Security and Medicare Tax In scope except for: <ul style="list-style-type: none"> •Box b (F 8919)
F 1040	59	Yes	*Additional Tax on IRAs, Other Qualified Retirement Plans •See F 5329 limitations
F 1040	60a	NO	*Household employment taxes from Sch H
F 1040	60b	Yes	*First-Time Homebuyer Credit Repayment. Attach F 5405 In scope except for: <ul style="list-style-type: none"> •Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation
F 1040	61	yes	*Health care: individual responsibility
F 1040	62	Yes	*Taxes from F 8959, F 8960 In scope for HSA only.
F 1040	64	Yes	*Federal income tax withheld from F W-2 and 1099
F 1040	65	Yes	*Estimated tax payments and amount applied from 2013 return
F 1040	66a	Yes	*Earned income credit (EIC)
F 1040	66b	Yes	*Nontaxable combat pay election In scope for military only
F 1040	67	Yes	*Additional child tax credit. Attach Sch 8812
F 1040	68	Yes	*American Opportunity Credit from F 8863
F 1040	69	Yes	*Net Premium Tax Credit. Attach F 8962
F 1040	70	Yes	*Amount paid with request for extension to file
F1040	71	yes	*Excess Social Security and tier 1 RRTA tax withheld
F 1040	72	NO	*Credit for federal excise tax on fuels. Attach F 4136
F 1040	73	NO	*Credits from F 2439, b, c, d reserved
F 1040	79	NO	*Estimated Tax Penalty – see F 2210

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F 1040-ES		Yes	☼ Estimated Tax for Individuals
F 1040NR		NO	☼ U.S. Nonresident Alien Income Tax Return In scope for foreign student certification only
F 1040X		Yes	☼ Amended US Individual Income Tax Return In scope except for: <ul style="list-style-type: none"> • Original return was out of scope, which is not brought into scope by the amendment • Taxpayers who may qualify for an exception to the three year time limit for filing an amended return
F W-2		Yes	☼ Wage and Tax Statement In scope except for: Box 12 codes: <ul style="list-style-type: none"> • Q (In scope for military only) • R, T • W (In scope for HSA only)
F W-2G		Yes	☼ Certain Gambling Winnings
S A		Yes	☼ Itemized Deductions In scope except for: <ul style="list-style-type: none"> • Sch A lines: <ul style="list-style-type: none"> • 14 Investment interest • 17 Donation is from F 1098-C • Taxpayers affected by a charitable contribution carryover • For donations over \$5,000 see F 8283 • Donation of property previously depreciated • Donation of capital gain property • 20 Casualty or theft loss • 21 See F 2106 EZ and F 2106 limitations
S B		Yes	☼ Interest and Ordinary Dividends • See F 8938 limitations













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S C		Yes	<p>☼ Profit or Loss from Business (Sole Proprietorship)</p> <p>In scope except for:</p> <ul style="list-style-type: none"> •Hobby income or not for profit activity •Any net losses •Line F, method of accounting other than cash •Line G, no (or the taxpayer does not meet any of the tests of material participation, or is uncertain about materially participating in a business) •Line I, payments made that require F 1099 to be filed •See form 1099-K limitations •Any bartering transactions •Part I, lines 2, 4, & 6 •Part II, total expenses over \$10,000 •Line 9, auto, except standard mileage method •Line 12, depletion •Line 13, depreciation or when F 4562 is required •Lines 14, 19, 26, expenses for employees •Line 20, car rents or leases more than 30 days •Line 27a, casualty losses, amortization •Line 30, business use of home •Line 31, losses •Payments that require F 1099 to be filed •Part III, cost of goods sold
S D		Yes	<p>☼ Capital Gains and Losses</p> <p>In scope except for:</p> <ul style="list-style-type: none"> •Any assets sold other than stocks, mutual funds, a personal residence or a bond, if the bond results in no gain or loss or only capital gain or loss •Inherited property - before 2010 and after 2010 if the basis of the inherited property is determined by a method other than the FMV of the property on the date of the decedent's death •Inherited property - 2010 when taxpayer does not know the basis and the correct holding period •Reduced exclusion on sale of home •See F 8949 limitations
S E		Yes	<p>☼ Supplemental Income and Loss</p> <p>In scope except for:</p> <ul style="list-style-type: none"> •Part I, lines 5-19 •Parts II-IV
S EIC		Yes	<p>☼ Earned Income Credit</p>

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S F		NO	☼ Profit or Loss From Farming
S H		NO	☼ Household Employment Taxes
S K-1		Yes	☼ Beneficiary's Share of Income, Deductions, Credits, etc. In scope only for: •K-1 interest, dividends, royalties, capital gains, and associated Foreign Tax Credits
S R		Yes	☼ Credit for the Elderly or the Disabled
S SE		Yes	☼ Self-Employment Tax In scope except for: •Ministers or church workers if special rules apply
F 56		NO	☼ Notice Concerning Fiduciary Relationship
F 982		NO	☼ Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Base Adjustment)
F 1045		NO	☼ Application For Tentative Refund
F 1095-A		Yes	☼ Health Insurance Marketplace Statement
F 1098-C		NO	☼ Contributions of Motor Vehicles, Boats, Airplanes
F 1098-MA		NO	☼ Mortgage Assistance Payments
F 1098 -T		Yes	☼ Tuition Statement In scope except for: •Boxes 4 and 6 (Adjustments)
F 1099-A		NO	☼ Acquisition or Abandonment of Secured Property
F 1099-B		Yes	☼ Proceeds from Broker and Barter Exchange Transactions In scope except for: •7 Bartering •9-12 Contracts
F 1099-C		Yes	☼ Cancellation of Debt In scope only for: •Credit card debt cancellation
F 1099-DIV		Yes	☼ Dividends and Distributions In scope except for: •2c (1202 gain) •8-9 (Liquidation Distributions) •If alternative minimum tax generated on F 6251
F 1099-G		Yes	☼ Certain Government Payments In scope except for: •Boxes 7-9 • See Instructions For Recipient for box 2 on 1099-G for amounts which may appear in the blank box beside box 9. Amounts in this blank box are interest and are in scope
F 1099-H		NO	☼ Health Coverage Tax Credit

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F 1099-INT	9	Yes	 Interest Income In scope except for : <ul style="list-style-type: none"> •NAOB on Interest Statement •If alternate minimum tax generated on F 6251
F 1099-K		Yes	 Payment Card and Third Party Network Transactions In scope except for: <ul style="list-style-type: none"> •Any adjustment to amount reported on form
F 1099-LTC		Yes	 Long Term Care and Accelerated Death Benefits
F 1099-MISC		Yes	 Miscellaneous Income In scope except for: <ul style="list-style-type: none"> •5 Fishing boat proceeds •8-15
F 1099-OID		Yes	 Original Issue Discount In scope except for: <ul style="list-style-type: none"> •Adjustment needed or no form received
F 1099 PATR		NO	 Taxable Distributions Received From Cooperatives
F 1099-Q		Yes	 Payment From Qualified Education Programs (under section 529 and 530) In scope except for: <ul style="list-style-type: none"> •Distributions from Educational Savings Accounts: •Funds were not used for qualified education expenses •Distribution was more than the amount of the qualified expenses
F 1099-R F CSA 1099-R	7	Yes	 Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. In scope except for: <ul style="list-style-type: none"> •General Rule •Codes 5, 8, 9, A, E, K, L, N, P, R, & U •Code D if Net Investment Income Tax applies •Codes J & T if distribution is wholly or partially taxable
F RRB-1099		Yes	 Payments by the Railroad Retirement Board  Annuities or Pensions by the Railroad Retirement Board
F 1099-S		Yes	 Proceeds from Real Estate Transactions In scope except for: <ul style="list-style-type: none"> •Sales of Business Property, F 4797 •Installment Sales Income, F 6252 •Like-Kind Exchanges, F 8824
F 1099-SA		Yes	 Distributions From an HSA, Archer MSA, or Medicare Advantage MSA In scope for HSA only In scope except for: <ul style="list-style-type: none"> •Archer MSA •Medicare Advantage MSA

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F SSA-1099		Yes	☼ Social Security Benefit Statement
F 1116		Yes	☼ Foreign Tax Credit (Individual, Estate, or Trust) In scope only for: • Simplified Limitation Election (SLE) • Balance of form in scope only if certified for International.
F 1127		NO	☼ Extension of Time for Payment of Tax Due to Undue Hardship
F 1310		Yes	☼ Statement of Person Claiming Refund Due a Deceased Taxpayer
F 2106 EZ		Yes	☼ Unreimbursed Employee Business Expenses In scope only for: • Sch A Itemized Deductions, unless certified in military
F 2106		Yes	☼ Employee Business Expenses In scope for military only
F 2120		Yes	☼ Multiple Support Declaration
F 2210		NO	☼ Underpayment of Estimated Tax by Individuals, Estates, and Trusts • Except to zero out entire penalty
F 2439		NO	☼ Notice to Shareholder of Undistributed Long Term Capital Gains
F 2441		Yes	☼ Child and Dependent Care Expenses • Except see 1040 Sch H for payment to household employees
F 2555		Yes	☼ Foreign Earned Income In scope for international only
F 2848		Yes	☼ Power of Attorney and Declaration of Representative
F 3520		NO	☼ Foreign Trusts / Foreign Gifts
F 3800		NO	☼ General Business Credit
F 3903		Yes	☼ Moving Expenses In scope for military only
F 4136		NO	☼ Credit for Federal Tax Paid on Fuels
F 4137		Yes	☼ Social Security and Medicare Taxes Not Reported To Employer
F 4562		NO	☼ Depreciation and Amortization (including information on listed property)
F 4797		NO	☼ Sales of Business Property
F 4852		Yes	☼ Substitute for F W-2, or F 1099-R
F 4868		Yes	☼ Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
F 4972		NO	☼ Tax on Lump-Sum Distributions











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F 4952		NO	☼ Investment Interest Expense Deduction
F 5329		Yes	☼ Additional Tax on Qualified Plans (including IRAs) and Other Tax-Favored Accounts In scope except for: • Parts II through VII
F 5405		Yes	☼ First-Time Homebuyer Credit and Repayment of Credit In scope except for: • Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation
F 5695		NO	☼ Residential Energy Credit
F 6251		NO	☼ Alternative Minimum Tax
F 6252		NO	☼ Installment Sales Income
F 8275		NO	☼ Disclosure Statement
F 8275 R		NO	☼ Regulation Disclosure Statement
F 8283		Yes	☼ Noncash Charitable Contributions In scope except for: • Total non-cash contributions in excess of \$5,000 • Donation of motor vehicle • Donations of capital gain property • Donations of assets used in a business • Section A, Part II and Section B
F 8332		Yes	☼ Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
F 8379		Yes	☼ Injured Spouse Allocation • See F 8958 limitations
F 8396		NO	☼ Mortgage Interest Credit
F 8453		Yes	☼ U.S. Individual Income Tax Transmittal for an IRS e-file Return
F 8582		NO	☼ Passive Activity Loss Limitations
F 8606		Yes	☼ Nondeductible IRAs In scope except for: • Parts II and III
F 8615		NO	☼ Tax for Certain Children Who Have Unearned Income of More Than \$1,900
F 8621		NO	☼ Information Return By A Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
F 8801		NO	☼ Credit for Prior Year Minimum Tax
F 8805		NO	☼ Foreign Partner's Information Statement of Section 1446 With Holding Tax
S 8812		Yes	☼ Additional Child Tax Credit

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F 8814		NO	☀️Parent's Election to Report Child's Interest and Dividends
F 8815		NO	☀️Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989
F 8821		NO	☀️Tax Information Authorization
F 8829		NO	☀️Expenses for Business Use of Your Home
F 8833		NO	☀️Treaty-Based Return Positive Disclosure Under Section 6114 or 7701 (b)
F 8834		NO	☀️Plug-In Electric Vehicle Credit
F 8839		NO	☀️Qualified Adoption Expenses
F 8848		NO	☀️Consent to Extend the Time to Access the Branch Profits Tax Under Regulations Section 1.884-2 (a) and (c)
F 8853		Yes	☀️Archer MSAs and Long-Term Care Insurance Contracts In scope only for: •Sections C
F 8857		NO	☀️Request For Innocent Spouse Relief
F 8862		Yes	☀️Information to Claim Earned Income After Disallowance
F 8863		Yes	☀️Education Credits (American Opportunity and Lifetime Learning Credits)
F 8865		NO	☀️Return of U.S. Persons With Respect to Certain Foreign Partnerships
F 8880		Yes	☀️Credit for Qualified Retirement Savings Contributions
F 8885		NO	☀️Health Coverage Tax Credit
F 8886		NO	☀️Reportable Transaction Disclosure Statement
F 8888		Yes	☀️Allocation of Refund (Including Savings Bond Purchases)
F 8889		Yes	☀️Health Savings Accounts (HSAs) In scope for HSA only In scope except for: •Part III, lines 18-21
F 8903		NO	☀️Domestic Production Activities Deduction
F 8908		NO	☀️Energy Efficient Home Credit
F 8911		NO	☀️Alternative Fuel Vehicle Refueling Property Credit
F 8917		Yes	☀️Tuition and Fees Deduction
F 8919		NO	☀️Uncollected Social Security and Medicare Tax on Wages
F 8938		NO	☀️Statement of Specified Foreign Assets
F 8948		NO	☀️Preparer Explanation For Not Filing Electronically •Not applicable to Tax-Aide as we are not paid preparers

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F 8949		Yes	 Sales and other Dispositions of Capital Assets •Except adjustment codes N, Q, X, R, S, or C •See F 1040 Sch D limitations
F 8958		Yes	 Allocation of Tax Amounts Between Certain Individuals in Community Property States In scope only for: •Applicable returns as limited by Regional or State Coordinator
F 8959		NO	 Additional Medicare Tax
F 8962		Yes	 Premium Tax Credit (PTC)
F 8965		Yes	 Health Coverage Exemptions
F 8960		NO	 Net Investment Income Tax – Individuals, Estates, and Trusts
F 9452		NO	 Filing Assistance Program
F 9465		Yes	 Installment Agreement Request
F 13844		NO	 Application For Reduced User Fee For Installment Agreement
FinCen F 114 (old TD F90-22.1)		NO	 Report of Foreign Bank and Financial Accounts