






**AARP FOUNDATION TAX-AIDE SCOPE
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.

 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	In scope except for: <ul style="list-style-type: none"> • 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 • Taxpayers with F, J, M & Q VISAs (in scope only for Foreign Student certification) • Unmarried non-resident aliens who do not meet green card or substantial presence test • Taxpayers who cannot establish their identity
F 1040	7	Yes	In scope except for: <ul style="list-style-type: none"> • 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
F 1040	8-9	Yes	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	10	Yes	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 • See Schedule C limitations
F 1040	13	Yes	 Capital Gains and Losses • See Sch D and F 8949 limitations
F 1040	14	No	 Other Gains or (losses)

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F 1040	15	Yes	In scope except for: •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	16	Yes	In scope except for: •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	☼Rents, Royalties, K1s •See Schedule E limitations
F 1040	18	No	☼Farm income or (loss)
F 1040	19	Yes	☼Unemployment compensation
F 1040	20	Yes	☼Social Security benefits Including foreign social security from Canada and Germany that is treated as U.S. social security
F 1040	21	Yes	In scope except for: •See 1099-Q for limitations •HSA Distributions (In scope for HSA only) •Credit card debt forgiveness or other COD income (In scope for COD only) •See F 2555 for limitations (In scope for international only) •Box 6 of F 1099 Misc •Rental Income when “Not for Profit”
F 1040	23	Yes	☼Educator expenses
F 1040	24	Yes	In scope for military only
F 1040	25	Yes	In scope for HSA only
F 1040	26	Yes	In scope for military only
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	31	Yes	☼Alimony paid
F 1040	32	Yes	☼IRA deduction
F 1040	33	Yes	☼Student loan interest deduction
F 1040	34	Yes	☼Tuition and fees
F 1040	35	No	☼Domestic production activities deduction
F 1040	36	Yes	In scope only for: •Jury duty pay given to the employer
F 1040	40	Yes	See Schedule A limitations

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F 1040	44	Yes	In scope except for: Boxes a-c (F 8814, F 972, section 962)
F 1040	45	No	☠ Alternative minimum tax
F 1040	47	Yes	In scope except for: •\$301 or more (\$601 or more if filing status is MFJ) •See F 1116 limitations
F 1040	48	Yes	☠ Credit for Child and Dependent Care Expenses
F 1040	49	Yes	☠ Education Expenses
F 1040	50	Yes	☠ Retirement Savings Credit
F 1040	51	Yes	☠ Child Tax Credit
F 1040	52	Yes	See F 5695 limitations
F 1040	53	Yes	In scope except for: •Boxes a & b •Box c is in scope only for Schedule R (see 1040 Instructions)
F 1040	56	Yes	☠ Self-Employment Tax
F 1040	57	Yes	In scope except for: •Box b (F 8919)
F 1040	58	Yes	See F 5329 limitations
F 1040	59a	No	☠ Household employment taxes from Schedule H
F 1040	59b	Yes	In scope except for: •Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation
F 1040	60	Yes	In scope for HSA only.
F 1040	70	No	☠ Credit for federal excise tax on fuels. Attach F 4136
F 1040	71	No	☠ Credits from F 2439, b reserved, c F 8885
F 1040	77	No	☠ Estimated Tax Penalty – see F 2210
F 1040-ES		Yes	☠ Estimated Tax for Individuals
F 1040NR		No	In scope for Foreign Student certification only
F 1040X		Yes	In scope except for: •Original return was out of scope •Taxpayers who may qualify for an exception to the three year time limit for filing an amended return
F W-2		Yes	In scope except for: Box 12 codes: •Q (in scope for military only) •R, T •W (in scope for HSA only)
F W-2G		Yes	☠ Certain Gambling Winnings

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S A		Yes	<p>In scope except for:</p> <ul style="list-style-type: none"> •Schedule A lines: •14 Investment interest •17 Donation is from F 1098-C •Taxpayers affected by a charitable contribution carryover •Donation requires F 8283 and is over \$5,000 •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	<ul style="list-style-type: none"> ☠ Interest and Ordinary Dividends •See F 8938 limitations
S C		Yes	<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

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S D		Yes	In scope except for: <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 (if taxpayer does not know the basis and the correct holding period) •Reduced exclusion on sale of home •See F 8949 limitations
S E		Yes	In scope except for: <ul style="list-style-type: none"> •Part I, lines 5-19 •Parts II-IV
S EIC		Yes	☀ Earned Income Credit
S F		No	☀ Profit or Loss From Farming
S H		No	☀ Household Employment Taxes
S K-1		Yes	IN SCOPE ONLY FOR: <ul style="list-style-type: none"> •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 <ul style="list-style-type: none"> •Except for ministers or church workers if special rules apply
F 56		No	☀ Notice Concerning Fiduciary Relationship
F 982		Yes	In scope for COD only In scope except for: <ul style="list-style-type: none"> •Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
F 1098-C		No	☀ Contributions of Motor Vehicles, Boats, Airplanes
F 1098-MA		No	☀ Mortgage Assistance Payments
F 1098 -T		Yes	In scope except for: <ul style="list-style-type: none"> •Boxes 4 and 6 (Adjustments)
F 1099-A		Yes	In scope for COD only
F 1099-B		Yes	In scope except for boxes: <ul style="list-style-type: none"> •7 Bartering •9-12 Contracts
F 1099-C		Yes	In scope for COD only; except for <ul style="list-style-type: none"> •Residence previously rented or used in a business
F 1099-DIV		Yes	In scope except for: <ul style="list-style-type: none"> •2c (1202 gain) •8-9 (Liquidation Distributions) •If alternative minimum tax generated F 6251

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F 1099-G		Yes	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
F 1099-INT		Yes	In scope except for : •NAOB on Interest Statement •If alternate minimum tax generated F 6251
F 1099-K		Yes	☠Payment Card and Third Party Network Transactions •Except any adjustment to amount reported on form
F 1099-LTC		No	☠Long Term Care and Accelerated Death Benefits
F 1099-MISC		Yes	In scope except for boxes: •5 Fishing boat proceeds •6 Medical and health care payments •8-15
F 1099-OID		Yes	In scope except for: If adjustment needed or no form received
F 1099 PATR		No	☠Taxable Distributions Received From Cooperatives
F 1099-Q		Yes	In scope except for: 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	In scope except for: •General Rule •Codes 5, 6, 8, 9, A, E, L, N, R, U & W •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	In scope except for: •Sales of Business Property, F 4797 •Installment Sales Income, F 6252 •Like-Kind Exchanges, F 8824
F 1099-SA		Yes	In scope for HSA only In scope except for: •Archer MSA •Medicare Advantage MSA
F SSA-1099		Yes	☠Social Security Benefit Statement
F 1116		Yes	In Scope Only For: •Simplified Limitation Election (SLE) •Balance of form in scope only if certified for International.

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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	☀️ Business Related Expenses • In scope only for Sch A Itemized Deductions, unless certified in military
F 2106		Yes	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	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	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
F 4952		No	☀️ Investment Interest Expense Deduction
F 5329		Yes	In scope except for: • Parts II through VIII
F 5405		Yes	In scope except for: • Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation
F 5695		Yes	In scope except for: • Residential Energy Efficient Property Credit (Part I)
F 6251		No	☀️ Alternative Minimum Tax
F 6252		No	☀️ Installment Sales Income

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F 8283		Yes	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	In scope except for: •Parts II and III
F 8615		No	☼Tax for Certain Children Who Have Investment Income of More Than \$1,900
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
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 8829		No	☼Expenses for Business Use of Your Home
F 8834		No	☼Plug-In Electric Vehicle Credit
F 8839		No	☼Qualified Adoption Expenses
F 8853		No	☼Archer MSAs and Long-Term Care Insurance Contracts
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 8888		Yes	☼Allocation of Refund (Including Savings Bond Purchases)

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F 8889		Yes	In scope for HSA only In scope except for: •Line 2 (Excess contributions not withdrawn by the due date of return) •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 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 for: •MFS returns as limited by Regional or State Coordinator
F 8959		No	☀ Additional Medicare Tax
F 8960		No	☀ Net Investment Income Tax – Individuals, Estates, and Trusts
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