



# **Tax-Aide Scope Manual**

**What's In – What's Out**

**Tax Year 2018**

# AARP Foundation Tax-Aide Scope Manual

## What's In – What's Out

### Introduction

AARP Foundation Tax-Aide volunteers are trained to assist taxpayers in filing Form 1040 and other common schedules and forms. Under the provisions of the Volunteer Protection Act, AARP Foundation Tax-Aide volunteers must stay within the scope of the program and prepare only returns for which they have been trained and certified. Any Counselor who feels they do not have adequate training or knowledge should seek assistance from their Local Coordinator.

The list below covers the forms and schedules that volunteers certified through the Advanced level may be trained to do under the guidelines of the program as defined by the IRS. Many other forms and schedules that are out of scope for the program are included as reference. When using the list, please note that columns 3 and 4 do not 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 provisions of the Volunteer Protection Act. The header further defines information in the two columns.

If a form or schedule is not listed, it, by definition, is out of scope since no training has been provided. In addition, if a Counselor has not been trained on an in-scope tax law topic, that topic is out of scope for that Counselor.

For all returns, the Counselor and Reviewer must be properly certified for the respective year, including prior year or amended returns. In-scope items with military certification apply to returns for active duty military personnel only. This manual continues to take precedence over the Volunteer Resource Guide (Publication 4012) and the VITA/TCE Training Guide (Publication 4491) for Tax-Aide.

### Scope Manual Changes for Tax Year 2018:

- The Form/Schedule and line designations are updated to the new Form 1040 and numerical schedules. In some cases, the prior Form 1040 line is listed if it was in scope for prior years. Also, some scope items that apply only to specific years are noted.
- Significant changes from tax year 2017 are in **red text**
- Allow Qualified Business Income deduction (Form 1040 line 9) if taxable income is less than the threshold amount – 2018 only
- Allow Form 1040 Schedule 1 line 29 Self Employed Health Insurance deduction (all open tax years)
- Allow Form 8615 Tax for Certain Children Who Have Unearned Income (also known as Kiddie Tax) – 2018 only
- Added Form 14039 Identity Theft Affidavit (all open tax years – omitted in error from prior releases)

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The ☼ symbol denotes the title of the form, line or box; line and box references are to the current year form and may differ from prior years' line and box references.

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE Yes No	<p><b>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.</b></p> <p><b>Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.</b></p>
F 1040		Yes	<p>☼ U.S. Individual Income Tax Return</p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Filing Status: Box 3 – MFS taxpayers in community property states, unless volunteer is trained in community property tax law and trained to F 8958</li> <li>• Taxpayers who are not certain they are in a common law marriage</li> <li>• Non-resident aliens who do not meet green card or substantial presence test and are not married to a US citizen or resident</li> <li>• Dual-status individuals</li> <li>• Taxpayers who cannot establish their identity</li> </ul> <p><b>In scope for Foreign Student certification only:</b></p> <ul style="list-style-type: none"> <li>• Taxpayers with F, J, M &amp; Q visas</li> </ul>
F 1040	1	Yes	<p>☼ Wages, salaries, tips, etc.</p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Ministers</li> <li>• Other members of the clergy who present issues such as: parsonage/housing allowance, whether earnings are covered under FICA or Self Employed Contributions Act (SECA) or rules for determining exemption from coverage</li> <li>• Taxable scholarship or grant: See F 8615 for children with unearned income</li> </ul> <p><b>In scope for International certification only:</b></p> <ul style="list-style-type: none"> <li>• Foreign employer compensation</li> </ul>
F 1040	2a,b	Yes	<p>☼ Tax-exempt interest; taxable interest</p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Accrued bond interest other than for savings bonds</li> <li>• Interest on bonds bought or sold between interest dates other than for savings bonds</li> <li>• See F 8615 for children with unearned income</li> </ul>
F 1040	3a,b	Yes	<p>☼ Qualified dividends; ordinary dividends</p> <ul style="list-style-type: none"> <li>• See F 8615 for children with unearned income</li> </ul>

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F 1040	4a,b	Yes	<ul style="list-style-type: none"> <li>• IRAs, pensions and annuities</li> <li>• See F 1099-R and F 8606 limitations</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Roth IRA distributions that are taxable or partially taxable</li> <li>• IRA rollovers (except Roth conversions) that do not meet the tax free requirements</li> <li>• General rule was used to figure the taxable portion of pensions and/or annuities for past years</li> <li>• Foreign retirement arrangements that may need special reporting on FINCEN 114 or F 8938</li> </ul>
F 1040	5a,b	Yes	<ul style="list-style-type: none"> <li>☛ Social Security benefits</li> <li>• Including foreign social security from Canada or Germany (but not other countries) that is treated as U.S. Social Security</li> </ul>
F 1040	8	Yes	<ul style="list-style-type: none"> <li>☛ Standard deduction or Itemized deductions</li> <li>• See F 1040 Sch A limitations</li> </ul>
F 1040	9	Yes	<ul style="list-style-type: none"> <li>☛ Qualified Business Income deduction – 2018 only</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Taxable income in excess of \$157,500 (\$315,000 if MFJ)</li> <li>• See also F 8959, F 8960 limitations</li> </ul>
F 1040	11a	Yes	<ul style="list-style-type: none"> <li>☛ Tax</li> <li>• See F 8615, F 8814, F 4972</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Special taxes or recaptures – see F1040 instructions</li> </ul>
F 1040	12a	Yes	☛ Child tax credit/ <span style="color: red;">credit for other dependents – 2018 only</span>
F 1040	16	Yes	☛ Federal income tax withheld from forms W-2 and 1099
F 1040	17	Yes	☛ Refundable credits
F 1040	23	No	<ul style="list-style-type: none"> <li>☛ Estimated tax penalty</li> <li>• See F 2210</li> </ul>
F 1040	34	Yes	☛ Tuition and fees deduction – prior to 2018 (see Sch 1 if extended)
F 1040-ES		Yes	☛ Estimated Tax for Individuals
F 1040NR		No	<ul style="list-style-type: none"> <li>☛ U.S. Nonresident Alien Income Tax Return</li> </ul> <p><b>In scope for Foreign Student certification only</b></p>
F 1040-PR		No	<ul style="list-style-type: none"> <li>☛ Spanish-language form which mirrors the Form 1040-SS</li> <li>• <b>Not In scope even with Puerto Rico certification</b></li> </ul>

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F 1040-SS		No	<ul style="list-style-type: none"> <li>☛ U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)</li> <li>• <b>Not In scope even with Puerto Rico certification</b></li> </ul>
F 1040X		Yes	<ul style="list-style-type: none"> <li>☛ Amended U.S. Individual Income Tax Return</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Original return was out of scope and is not brought into scope by the amendment</li> <li>• Taxpayers who may qualify for an exception to the three year time limit for filing an amended return <b>except for applying for standard refund of tax on military disability payments</b></li> </ul> </li> </ul>
F W-2		Yes	<ul style="list-style-type: none"> <li>☛ Wage and Tax Statement</li> <li><b>Not in scope for Box 12 codes:</b> <ul style="list-style-type: none"> <li>• Q (In scope for Military certification and active duty military taxpayer returns only)</li> <li>• R, T</li> <li>• FF if premium tax credits are involved</li> <li>• W (In scope for HSA certification only)</li> </ul> </li> </ul>
F W-2G		Yes	<ul style="list-style-type: none"> <li>☛ Certain Gambling Winnings</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Professional gamblers who use Sch C</li> </ul> </li> </ul>
F W-7		Yes	☛ Application for IRS Individual Taxpayer Identification Number
S 1	10	Yes	<ul style="list-style-type: none"> <li>☛ Taxable refunds, credits or offsets of state or local income taxes</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Refund for other than prior year when it is not clearly fully taxable or fully nontaxable</li> </ul> </li> </ul>
S 1	11	Yes	☛ Alimony received
S 1	12	Yes	<ul style="list-style-type: none"> <li>☛ Business income or (losses)</li> <li>• See Sch C limitations</li> </ul>
S 1	13	Yes	<ul style="list-style-type: none"> <li>☛ Capital gain or (loss)</li> <li>• See F 8949 limitations</li> </ul>
S 1	14	No	☛ Other gains or (losses)
S 1	17	Yes	<ul style="list-style-type: none"> <li>☛ Rental real estate, royalties, partnerships, S corporations, trusts, etc.</li> <li>• See Sch E limitations</li> </ul>
S 1	18	No	☛ Farm income or (loss)
S 1	19	Yes	☛ Unemployment compensation

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S 1	21	Yes	<ul style="list-style-type: none"> <li>☛ Other income</li> <li>• See F 1099-MISC, F 1099-Q, F 1099-QA, F 1099-SA, F 982 and F 2555 limitations</li> <li><b>In scope for:</b></li> <li>• Cancellation of nonbusiness credit card debt (Note: qualified main home mortgage forgiveness is in scope for 2015-2017 with State Coordinator approval and is not reported as income. See F982)</li> <li><b>Not in scope for:</b></li> <li>• Cancellation of other debt income</li> <li>• Rental, hobby or other income when “not for profit”</li> <li>• Net operating loss deduction</li> </ul>
S 1	23	Yes	☛ Educator expenses
S 1	24	Yes	<ul style="list-style-type: none"> <li>☛ Certain business expenses of reservists, performing artists and fee-basis government officials. Attach F 2106 or 2106-EZ</li> <li>• See F 2106/2106 EZ limitations</li> </ul>
S 1	25	Yes	<ul style="list-style-type: none"> <li>☛ Health saving account deduction (with HSA certification). Attach F 8889</li> <li>• See F 8889 limitations</li> </ul>
S 1	26	Yes	<ul style="list-style-type: none"> <li>☛ Moving expenses for members of Armed Forces</li> <li>• See F 3903 limitations</li> </ul>
S 1	27	Yes	☛ Deductible part of self-employment tax. Attach Sch SE
S 1	28	No	☛ Self-employed SEP, SIMPLE and qualified plans
S 1	29	Yes	<ul style="list-style-type: none"> <li>☛ <b>Self-employed health insurance deduction</b></li> <li><b>Not in scope for:</b></li> <li>☛ <b>Insurance purchased through marketplace when taxpayer is eligible for Premium Tax Credit</b></li> </ul>
S 1	30	Yes	☛ Penalty on early withdrawal of savings
S 1	31	Yes	☛ Alimony paid
S 1	32	Yes	☛ IRA deduction
S 1	33	Yes	☛ Student loan interest deduction
S 2	45	No	☛ Alternative minimum tax
S 2	46	Yes	<ul style="list-style-type: none"> <li>☛ Excess advance premium tax credit repayment. Attach Form 8962</li> <li>• See F 8962 limitations</li> </ul>
S 3	48	Yes	<ul style="list-style-type: none"> <li>☛ Foreign tax credit</li> <li>• See F 1116 limitations</li> </ul>
S 3	49	Yes	☛ Credit for child and dependent care expenses. Attach F 2441

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S 3	50	Yes	✿ Education credits. Attach F 8863
S 3	51	Yes	✿ Retirement savings contribution credit. Attach F 8880
S 3	53	Yes	✿ Residential energy credit • See F5695 limitations
S 3	54	Yes	✿ Other credits (from F 3800, 8801) • Box c is in scope for Sch R only (see 1040 Instructions) <b>Not in scope for:</b> • Boxes a and b
S 4	57	Yes	✿ Self-employment tax. Attach Sch SE
S 4	58	Yes	✿ Unreported Social Security and Medicare tax • See F4137 and F 8919
S 4	59	Yes	✿ Additional tax on IRAs, other qualified retirement plans • See F 5329 limitations
S 4	60a	No	✿ Household employment taxes from Sch H
S 4	60b	Yes	✿ First-time homebuyer credit repayment. Attach F 5405 • See F 5405 limitations
S 4	61	Yes	✿ Health care: individual responsibility
S 4	62	Yes	✿ Taxes from F 8959, F 8960 (and other forms, including F 8889 HSA) • See F 8889 limitations <b>Not In scope for:</b> • F 8959 or F 8960
S 4	63	No	✿ <b>Section 965 net tax liability installment from Form 965-A</b>
S 5	66	Yes	✿ Estimated tax payments and amount applied from prior year return
S 5	70	Yes	✿ Net premium tax credit. Attach F 8962 • See F 8962 limitations
S 5	71	Yes	✿ Amount paid with request for extension to file
S 5	72	Yes	✿ Excess Social Security and tier 1 RRTA tax withheld
S 5	73	No	✿ Credit for federal excise tax on fuels. Attach F 4136
S 5	74	Yes	✿ Credits from Forms 2439, 8885 (and other tax payments) • In scope for credit due to repayment of previously taxed income only

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S A		Yes	<ul style="list-style-type: none"> <li>☛ Itemized Deductions</li> <li>• See F 2106 EZ and F 2106 limitations – prior to 2018 only</li> <li>• See F 8283 limitations</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Line 9 investment interest</li> <li>• Taxpayers affected by a charitable contribution carryover</li> <li>• Donation of property previously depreciated</li> <li>• Donation of capital gain property (appreciable properties such as securities or art work)</li> <li>• Line 15 casualty or theft loss(es)</li> <li>• Repayment of previously taxed income (over \$3,000) when the lookback credit would be better</li> </ul>
S B		Yes	<ul style="list-style-type: none"> <li>☛ Interest and Ordinary Dividends</li> <li>• See FinCEN F 114, F 3520 and F 8938 limitations</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Purchase or sale of bonds between interest dates unless fully reported by the broker</li> </ul>



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S C		Yes	<ul style="list-style-type: none"> <li>☛ Profit or Loss from Business (Sole Proprietorship)</li> <li>• See F 1099-K limitations</li> <li><b>Not in scope for:</b></li> <li>• Hobby income or not for profit activity</li> <li>• Professional gamblers</li> <li>• Any bartering or crypto currency transactions</li> <li>• Any net losses</li> <li>• Line F, method of accounting other than cash</li> <li>• Line G, “no” (taxpayer does not meet the tests for material participation or is uncertain about materially participating in business)</li> <li>• Line I, box “yes” (payments made that require F 1099 to be filed)</li> <li>• Part I, lines 2, 4 &amp; 6</li> <li>• Part II, Expenses over \$25,000</li> <li>• Line 9, auto, except standard mileage method</li> <li>• Line 11 contract labor</li> <li>• Line 12, depletion</li> <li>• Line 13, depreciation or when F 4562 is required</li> <li>• Lines 14, 19, 26, expenses for employees</li> <li>• Line 20, car rental or lease more than 30 days</li> <li>• Line 27 Other: casualty losses, amortization</li> <li>• Line 28 total expenses over \$25,000</li> <li>• Line 30, business use of home</li> <li>• Line 31, losses</li> <li>• Part III, cost of goods sold (except to force Sch C instead of Sch C-EZ with \$1 on Part III, lines 35 and 41)</li> </ul>
S C-EZ		Yes	<ul style="list-style-type: none"> <li>☛ Net Profit From Business</li> <li>Use Sch C instead (may need to force full Sch C with \$1 on Part III lines 35 and 41)</li> </ul>
S D		Yes	<ul style="list-style-type: none"> <li>☛ Capital Gains and Losses</li> <li>• See F 8949 limitations</li> <li><b>Not in scope for:</b></li> <li>• Lines 4 and 11</li> </ul>

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S E		Yes	<ul style="list-style-type: none"> <li>☛ Supplemental Income and Loss</li> <li><b>In scope for:</b> <ul style="list-style-type: none"> <li>• Land rental and royalties</li> <li>• Home rental (including Part I, lines 5-19) if military certified <b>and</b> taxpayer is active duty military Note: rental of personal residence for less than 15 days for the year is not considered a rental activity and is not taxable income</li> </ul> </li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Part I, lines 5-19 except line 19 in scope only to offset less than 15-day rental reported on F 1099-MISC</li> <li>• Parts II-IV</li> <li>• Part V lines 40, 42, 43</li> </ul> </li> </ul>
S EIC		Yes	☛ Earned Income Credit
S F		No	☛ Profit or Loss From Farming
S H		No	☛ Household Employment Taxes
S J		No	☛ <b>Income Averaging for Farmers and Fishermen</b>
S K-1		Yes	<ul style="list-style-type: none"> <li>☛ Beneficiary, Partner or Shareholder's Share of Income, Deductions, Credits, etc.</li> <li><b>In scope for:</b> <ul style="list-style-type: none"> <li>☛ Interest, dividends, royalties, capital gains and associated foreign tax credits only (subject to F 1116 limitations)</li> </ul> </li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Partnership K-1 with a negative capital account</li> </ul> </li> </ul>
S Q (F 1066)		No	☛ Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation
S R		Yes	☛ Credit for the Elderly or the Disabled
S SE		Yes	<ul style="list-style-type: none"> <li>☛ Self-Employment Tax</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Ministers or church workers if special rules apply (see F 1040 ln 7)</li> </ul> </li> </ul>
S 8812		Yes	☛ Additional Child Tax Credit
F 56		No	☛ Notice Concerning Fiduciary Relationship
F 709		No	☛ United States Gift (and Generation-Skipping Transfer) Tax Return
F-843		No	☛ Claim for refund and request for abatement

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F 982		Yes	<ul style="list-style-type: none"> <li>☛ Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Base Adjustment) – prior to 2018 only (unless extended) for qualified main home mortgage forgiveness with State Coordinator approval</li> </ul>
F 1040-C		No	<ul style="list-style-type: none"> <li>☛ U.S. Departing Alien Income Tax Return</li> </ul>
F 1045		No	<ul style="list-style-type: none"> <li>☛ Application For Tentative Refund</li> </ul>
F 1066 (Sch Q)		No	<ul style="list-style-type: none"> <li>☛ Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation</li> </ul>
F 1095-A		Yes	<ul style="list-style-type: none"> <li>☛ Health Insurance Marketplace Statement</li> </ul>
F 1095-B		Yes	<ul style="list-style-type: none"> <li>☛ Health Coverage</li> </ul>
F 1095-C		Yes	<ul style="list-style-type: none"> <li>☛ Employer Provided Health Insurance Offer and Coverage</li> </ul>
F 1098		Yes	<ul style="list-style-type: none"> <li>☛ Mortgage Interest Statement</li> </ul>
F 1098-C		No	<ul style="list-style-type: none"> <li>☛ Contributions of Motor Vehicles, Boats, Airplanes</li> </ul> <p><b>In scope only for:</b></p> <ul style="list-style-type: none"> <li>• If provided only as confirmation of a donated vehicle worth \$500 or less – no entry other than value of donation required</li> </ul>
F 1098-E		Yes	<ul style="list-style-type: none"> <li>☛ Student Loan Interest Statement</li> </ul>
F 1098-MA		No	<ul style="list-style-type: none"> <li>☛ Mortgage Assistance Payments</li> </ul>
F 1098-Q		Yes	<ul style="list-style-type: none"> <li>☛ Qualifying Longevity Annuity Contract Information (info only)</li> </ul>
F 1098-T		Yes	<ul style="list-style-type: none"> <li>☛ Tuition Statement</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Boxes 4 and 6 (Adjustments)</li> </ul>
F 1099-A		Yes	<ul style="list-style-type: none"> <li>☛ Acquisition or Abandonment of Secured Property</li> </ul> <ul style="list-style-type: none"> <li>• In scope for main home – see F 982 limitations</li> </ul>
F 1099-B		Yes	<ul style="list-style-type: none"> <li>☛ Proceeds from Broker and Barter Exchange Transactions</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Box FATCA filing requirement</li> <li>• Boxes 1f and 7-13</li> </ul>
F 1099-C		Yes	<ul style="list-style-type: none"> <li>☛ Cancellation of Debt</li> </ul> <p><b>In scope only for:</b></p> <ul style="list-style-type: none"> <li>• Nonbusiness credit card debt cancellation including interest in box 3</li> <li>• See F 982 for main home mortgage debt cancellation</li> </ul>
F 1099-CAP		Yes	<ul style="list-style-type: none"> <li>☛ Changes in Corporate Control and Capital Structure (info only)</li> </ul>

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F 1099-DIV		Yes	<ul style="list-style-type: none"> <li>☛ Dividends and Distributions</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• 2c Section 1202 gain</li> <li>• 2d Collectibles (28%) gain</li> <li>• 9-10 (Liquidation Distributions)</li> <li>• Box FATCA filing requirement</li> </ul> </li> </ul>
F 1099-G		Yes	<ul style="list-style-type: none"> <li>☛ Certain Government Payments</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Box 3 is other than the preceding year or the refund is <b>not</b> wholly taxable or nontaxable</li> <li>• Boxes 7-9</li> <li>• 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</li> </ul> </li> </ul>
F 1099-H		No	☛ Health Coverage Tax Credit
F 1099-INT		Yes	<ul style="list-style-type: none"> <li>☛ Interest Income</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Taxpayer is a nominee or any adjustment is needed to the amount reported on F 1099-INT</li> <li>• Box FATCA filing requirement</li> <li>• 10 Market discount</li> <li>• 11, 12 and 13 Bond premiums</li> </ul> </li> </ul>
F 1099-K		Yes	<ul style="list-style-type: none"> <li>☛ Payment Card and Third Party Network Transactions</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Any adjustment to amount reported on form 1099-K</li> </ul> </li> </ul>
F 1099-LTC		Yes	☛ Long-Term Care and Accelerated Death Benefits
F 1099-MISC		Yes	<ul style="list-style-type: none"> <li>☛ Miscellaneous Income</li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• 5 Fishing boat proceeds</li> <li>• 6 Medical and Health Care Payments (except caregiver payments)</li> <li>• 8-15</li> <li>• Box FATCA filing requirement</li> </ul> </li> </ul>

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F 1099-OID		Yes	<ul style="list-style-type: none"> <li>☛ Original Issue Discount</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Box FATCA filing requirement</li> <li>• 5 Market discount</li> <li>• 6 Acquisition premium</li> <li>• 10 Bond premium</li> <li>• Adjustment needed or no form received</li> </ul>
F 1099-PATR		No	<ul style="list-style-type: none"> <li>☛ Taxable Distributions Received From Cooperatives</li> </ul>
F 1099-Q		Yes	<ul style="list-style-type: none"> <li>☛ Payment From Qualified Education Programs (under section 529 and 530)</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Distributions from Educational Savings Accounts if: <ul style="list-style-type: none"> <li>– Funds were not used for qualified education expenses or</li> <li>– Distribution was more than the amount of the qualified expenses</li> </ul> </li> </ul>
F 1099-QA		Yes	<ul style="list-style-type: none"> <li>☛ Distribution from ABLE Account</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Distribution from ABLE Account that was more than the amount of the qualified expenses</li> </ul>
F 1099-R F CSA 1099-R		Yes	<ul style="list-style-type: none"> <li>☛ Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• General Rule</li> <li>• Box 7 codes 5, 8, 9, A, E, K, P &amp; R</li> <li>• Box 7 codes J or T if distribution is wholly or partially taxable or if first-time homeowner exception applies</li> </ul>
F RRB-1099		Yes	<ul style="list-style-type: none"> <li>☛ Payments by the Railroad Retirement Board</li> <li>☛ Annuities or Pensions by the Railroad Retirement Board</li> </ul>
F 1099-S		Yes	<ul style="list-style-type: none"> <li>☛ Proceeds from Real Estate Transactions</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Personal residence only</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Sales of business property, F 4797</li> <li>• Installment sales income, F 6252</li> <li>• Like-kind exchanges, F 8824</li> </ul>

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F 1099-SA		Yes	<ul style="list-style-type: none"> <li>☛ Distributions From an HSA, Archer MSA or Medicare Advantage MSA</li> </ul> <p><b>In scope for HSA certification only</b></p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Archer MSA</li> <li>• Medicare Advantage MSA</li> </ul>
F SSA-1099		Yes	<ul style="list-style-type: none"> <li>☛ Social Security Benefit Statement</li> </ul>
F 1116		Yes	<ul style="list-style-type: none"> <li>☛ Foreign Tax Credit (Individual, Estate or Trust)</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Simplified limitation election [total creditable foreign taxes of no more than \$300 (\$600 if filing status is MFJ)] no F 1116 required</li> <li>• <b>Complete F 1116 for International certification only</b></li> </ul>
F 1127		No	<ul style="list-style-type: none"> <li>☛ Extension of Time for Payment of Tax Due to Undue Hardship</li> </ul>
F 1310		Yes	<ul style="list-style-type: none"> <li>☛ Statement of Person Claiming Refund Due a Deceased Taxpayer</li> </ul>
F 2106-EZ		Yes	<ul style="list-style-type: none"> <li>☛ Unreimbursed Employee Business Expenses (see F 2106)</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Sch A itemized deductions if there is no employer reimbursement and standard mileage rate is used – prior to 2018 only</li> </ul> <p><b>In scope with Military certification only:</b></p> <ul style="list-style-type: none"> <li>• Reservist expenses (adjustment to gross income)</li> </ul>
F 2106		Yes	<ul style="list-style-type: none"> <li>☛ Employee Business Expenses</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• When used in lieu of F 2106-EZ – prior to 2018 only</li> </ul> <p><b>In scope with Military certification only:</b></p> <ul style="list-style-type: none"> <li>• Reservist expenses (adjustment to gross income)</li> </ul>
F 2120		Yes	<ul style="list-style-type: none"> <li>☛ Multiple Support Declaration</li> </ul>
F 2210		No	<ul style="list-style-type: none"> <li>☛ Underpayment of Estimated Tax by Individuals, Estates and Trusts</li> <li>• Except to zero out entire penalty</li> </ul>
F 2439		No	<ul style="list-style-type: none"> <li>☛ Notice to Shareholder of Undistributed Long Term Capital Gains</li> </ul>
F 2441		Yes	<ul style="list-style-type: none"> <li>☛ Child and Dependent Care Expenses</li> <li>• Except see F 1040 Sch H for payments to household</li> </ul>
F 2555		Yes	<ul style="list-style-type: none"> <li>☛ Foreign Earned Income</li> </ul> <p><b>In scope for International certification only</b></p>
F 2848		Yes	<ul style="list-style-type: none"> <li>☛ Power of Attorney and Declaration of Representative (Very limited uses in form instructions)</li> </ul>
F 3468		No	<ul style="list-style-type: none"> <li>☛ Investment Credit</li> </ul>

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F 3520		No	✿ Foreign Trusts/Foreign Gifts
F 3800		No	✿ General Business Credit
F 3903		Yes	✿ Moving Expenses <b>In scope with Military certification and for active duty military taxpayer only</b>
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 4684		No	✿ Casualties and Thefts
F 4797		No	✿ Sales of Business Property
F 4835		No	✿ Farm Rental Income and Expenses
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 4952		No	✿ Investment Interest Expense Deduction
F 4972		No	✿ Tax on Lump-Sum Distributions
F 5329		Yes	✿ Additional Tax on Qualified Plans (including IRAs) and Other Tax-Favored Accounts <b>In scope for:</b> • Parts I and IX to remove a penalty <b>Not in scope for:</b> • Parts II through VIII
F 5405		Yes	✿ First-Time Homebuyer Credit and Repayment of Credit <b>Not in scope for:</b> • Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation
F 5498-QA		Yes	✿ ABLE Account Contribution Information
F 5498- SA		Yes	✿ HSA, Archer MSA or Medicare Advantage MSA Information <b>In scope for HSA certification only</b> <b>Not in scope for:</b> • Archer MSA • Medicare Advantage MSA

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F 5695		Yes	<ul style="list-style-type: none"> <li>☛ Residential Energy Credit – prior to 2018 (unless extended)</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Resident Energy Efficient Property Credit (Part I)</li> </ul>
F 6251		Yes	<ul style="list-style-type: none"> <li>☛ Alternative Minimum Tax</li> </ul> <ul style="list-style-type: none"> <li>• In scope for interest from private activity bond on Line 12</li> </ul> <p><b>Out of scope if AMT applies</b></p>
F 6252		No	☛ Installment Sales Income
F 6781		No	☛ Gains and Losses From Section 1256 Contracts and Straddles
F 8275		No	☛ Disclosure Statement
F 8275 R		No	☛ Regulation Disclosure Statement
F 8283		Yes	<ul style="list-style-type: none"> <li>☛ Noncash Charitable Contributions</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Total non-cash contributions in excess of \$5,000</li> <li>• Donation of any vehicle, airplane or boat worth more than \$500</li> <li>• Donations of capital gain property</li> <li>• Donations of assets used in a business</li> <li>• Section A, Part II and Section B</li> </ul>
F 8332		Yes	☛ Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
F 8379		Yes	<ul style="list-style-type: none"> <li>☛ Injured Spouse Allocation</li> </ul> <ul style="list-style-type: none"> <li>• See F 8958 limitations</li> </ul>
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	<ul style="list-style-type: none"> <li>☛ Nondeductible IRAs</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Part III</li> </ul>
F 8615		Yes	☛ Tax for Certain Children Who Have Unearned Income (also known as Kiddie Tax) – 2018 only
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 Withholding 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 <b>In scope for:</b> • Section C
F 8857		No	☛ Request For Innocent Spouse Relief
F 8862		Yes	☛ Information to Claim Earned Income Credit 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)

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F 8889		Yes	<p>☸ Health Savings Accounts (HSAs)  <b>In scope for HSA certification only</b>  <b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Excess contributions to an HSA that are not withdrawn in a timely fashion</li> <li>• Qualified HSA funding distributions from an IRA</li> <li>• Death of an HSA holder (when spouse is not the designated beneficiary)</li> <li>• Additional Tax for Failure to Maintain HDHP Coverage</li> <li>• Deemed distributions from an HSA due to prohibited transactions, such as using an HSA as a security for a loan</li> <li>• Archer Medical Saving Accounts (MSA)</li> <li>• Medicare Advantage MSA</li> <li>• Health Reimbursement Arrangement</li> <li>• Part III, lines 18-21</li> </ul>
F 8903		No	☸ Domestic Production Activities Deduction
F 8908		No	☸ Energy Efficient Home Credit
F 8910		No	☸ Alternate Motor Vehicle Credit
F 8911		No	☸ Alternative Fuel Vehicle Refueling Property Credit
F 8915-A		No	☸ Qualified 2016 Disaster Retirement Plan Distributions and Repayments
F 8915-B		No	☸ Qualified 2017 Disaster Retirement Plan Distributions and Repayments
F 8917		Yes	☸ Tuition and Fees Deduction – prior to 2018
F 8919		No	☸ Uncollected Social Security and Medicare Tax on Wages
F 8936		No	☸ Qualified Plug-in Electric Drive Motor Vehicle Credit
F 8938		No	☸ Statement of Specified Foreign Assets
F 8948		No	<p>☸ Preparer Explanation For Not Filing Electronically</p> <ul style="list-style-type: none"> <li>• Not applicable to Tax-Aide as we are not paid preparers</li> </ul>

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F 8949		Yes	<p>☛ Sales and other Dispositions of Capital Assets</p> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Sale of stocks, mutual fund shares and personal residences</li> <li>• Sale of bonds that mature or are sold with no gain or loss</li> <li>• Bond sales reported on a brokerage statement with capital gain or loss only (no ordinary income/loss)</li> <li>• Capital gains and losses reported on K-1</li> <li>• Capital loss carryovers</li> <li>• Inherited property of types listed above in this section and, if inherited in 2010, taxpayer provides the basis</li> <li>• Gifted property of types listed above in this section and taxpayer provides the acquisition date and basis</li> <li>• Worthless securities if reported on brokerage statement</li> <li>• Wash sales if reported on brokerage or mutual fund statement</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Adjustment codes N, Q, X, R, S or C</li> <li>• Reduced exclusion on sale of home</li> <li>• Residence not owned for personal use unless inherited or gifted</li> </ul>
F 8958		Yes	<p>☛ Allocation of Tax Amounts Between Certain Individuals in Community Property States</p> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Applicable returns as limited by Regional or State Coordinator</li> </ul>
F 8959		No	☛ Additional Medicare Tax
F 8960		No	☛ Net Investment Income Tax – Individuals, Estates and Trusts
F 8962		Yes	<p>☛ Premium Tax Credit (PTC)</p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Parts IV and V</li> </ul>
F 8965		Yes	☛ Health Coverage Exemptions
F 9452		No	☛ Filing Assistance Program
F 9465		Yes	☛ Installment Agreement Request (but see fee schedule)
F 13844		No	☛ Application For Reduced User Fee For Installment Agreement
<b>F 14039</b>		<b>Yes</b>	☛ <b>Identity Theft Affidavit</b>
<b>F SS-8</b>		<b>No</b>	☛ <b>Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding</b>
FinCEN F 114		No	☛ Report of Foreign Bank and Financial Accounts