



# **Tax-Aide Scope Manual**

What's In – What's Out

**Tax Year 2016**  
**Release 2**

# 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. Many other forms and schedules that are out of scope for the program are included as reference. When using the list, please note that neither column 3 nor 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 provisions of the Volunteer Protection Act. The header further defines information in the two columns.

If a form or schedule is not listed below, 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.

### Scope Manual Changes for Tax Year 2016

There are two scope changes for tax year 2016:

- Form 1099-C: Cancellation of non-business credit card debt that includes interest in Box 3 on Form 1099-C is now in scope.
- Form 1099-R: A distribution from an Employee Stock Option Plan (ESOP) reported on Form 1099-R with distribution Code U is now in scope.

Other manual changes to clarify standing provisions include:

- Schedule C-EZ: Now listed and continues out of scope as no training is provided.
- Schedule E: Rental of a personal residence for less than 15 days for the year is not considered a rental activity by the IRS and is not reportable income. If a Form 1099-MISC is received, then link the Form 1099-MISC to Schedule E and enter the same amount on Schedule E line 19 as an expense.
- Form W-7: Application for IRS Individual Taxpayer Identification Number is in scope
- Form 982: In scope only if taxpayer is applying the qualified principal residence indebtedness exclusion (line 1e on form). Not in scope if taxpayer is in bankruptcy or selects the insolvency exclusion.

## AARP Foundation Tax-Aide Scope Manual What's In – What's Out

- Form 1099-INT: Removed NAOB reference and added nominee reference; clarified out of scope boxes.
- Form 1099-OID: Removed box 8 – Original issue discount on U.S. Treasury obligations – as out of scope
- Form 1099-R: An early distribution from a Roth IRA with no known exception (in most cases, under age 59½) with distribution Code J is in scope if determined that taxpayer has no exceptions. TaxSlayer suggests completion of Part III of Form 8606 which continues to be out of scope, but that can be ignored. Form 5329 is required.
- Form 2106: Use in place of Form 2106-EZ which is not available in TaxSlayer. Also clarified scope language.
- Form 6251 (Alternative Minimum Tax): In scope for entry of interest from Private Activity Bonds (PAB) in TaxSlayer. Out of scope if AMT applies to taxpayer.

### Scope Manual for Tax Year 2016

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	<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>  <b>Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.</b>
F 1040		Yes	☼ U.S. Individual Income Tax Return <b>In scope except for:</b> <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>• Taxpayers who cannot establish their identity</li> </ul> <b>In scope for Foreign Student certification only:</b> <ul style="list-style-type: none"> <li>• Taxpayers with F, J, M &amp; Q visas</li> </ul>
F 1040	7	Yes	☼ Wages, salaries, tips, etc. <b>In scope except for:</b> <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> </ul> <b>In scope for International certification only:</b> <ul style="list-style-type: none"> <li>• Foreign employer compensation</li> </ul>

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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	8a,b	Yes	<ul style="list-style-type: none"> <li>☛ Taxable interest; tax-exempt interest</li> <li><b>In scope except for:</b> <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>•Dependent child under the age of 18 (age 24 if a full-time student), who has unearned income of more than \$2,100 to whom the kiddie tax applies</li> </ul> </li> </ul>
F 1040	9a,b	Yes	<ul style="list-style-type: none"> <li>☛ Ordinary dividends; qualified dividends</li> </ul>
F 1040	10	Yes	<ul style="list-style-type: none"> <li>☛ Taxable refunds, credits or offsets of state or local income taxes</li> <li><b>In scope except 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>
F 1040	11	Yes	<ul style="list-style-type: none"> <li>☛ Alimony income</li> </ul>
F 1040	12	Yes	<ul style="list-style-type: none"> <li>☛ Business income or (losses)</li> <li>•See Sch C limitations</li> </ul>
F 1040	13	Yes	<ul style="list-style-type: none"> <li>☛ Capital gain or (loss)</li> <li>•See F 8949 limitations</li> </ul>
F 1040	14	No	<ul style="list-style-type: none"> <li>☛ Other gains or (losses)</li> </ul>
F 1040	15a,b	Yes	<ul style="list-style-type: none"> <li>☛ IRA distributions</li> <li><b>In scope except for:</b> <ul style="list-style-type: none"> <li>•Additional tax due to excess IRA contributions</li> <li>•Roth IRA distributions that are taxable or partially taxable</li> <li>•IRA rollovers that do not meet the tax free requirements</li> <li>•See F 1099-R and F 8606 limitations</li> </ul> </li> </ul>
F 1040	16a,b	Yes	<ul style="list-style-type: none"> <li>☛ Pensions and annuities</li> <li><b>In scope except for:</b> <ul style="list-style-type: none"> <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> <li>•See F 1099-R limitations</li> </ul> </li> </ul>
F 1040	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>
F 1040	18	No	<ul style="list-style-type: none"> <li>☛ Farm income or (loss)</li> </ul>
F 1040	19	Yes	<ul style="list-style-type: none"> <li>☛ Unemployment compensation</li> </ul>

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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	20a,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	21	Yes	<ul style="list-style-type: none"> <li>✳ Other income</li> <li><b>In scope except for:</b></li> <li>•See F 1099-MISC, F 1099-Q, F 1099-QA, F 1099-SA, and F 2555 limitations</li> <li>•Cancellation of debt income other than nonbusiness credit card debt forgiveness or main home mortgage forgiveness (State Coordinator approval required for latter)</li> <li>•Rental or other income when “not for profit”</li> </ul>
F 1040	23	Yes	<ul style="list-style-type: none"> <li>✳ Educator expenses</li> </ul>
F 1040	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><b>In scope for Military certification only</b></li> </ul>
F 1040	25	Yes	<ul style="list-style-type: none"> <li>✳ Health saving account deduction. Attach F 8889</li> <li><b>In scope for HSA certification only</b></li> </ul>
F 1040	26	Yes	<ul style="list-style-type: none"> <li>✳ Moving expenses</li> <li><b>In scope for Military certification only</b></li> </ul>
F 1040	27	Yes	<ul style="list-style-type: none"> <li>✳ Deductible part of self-employment tax. Attach Sch SE</li> </ul>
F 1040	28	No	<ul style="list-style-type: none"> <li>✳ Self-employed SEP, SIMPLE and qualified plans</li> </ul>
F 1040	29	No	<ul style="list-style-type: none"> <li>✳ Self-employed health insurance deduction</li> </ul>
F 1040	30	Yes	<ul style="list-style-type: none"> <li>✳ Penalty on early withdrawal of savings</li> </ul>
F 1040	31a,b	Yes	<ul style="list-style-type: none"> <li>✳ Alimony paid</li> </ul>
F 1040	32	Yes	<ul style="list-style-type: none"> <li>✳ IRA deduction</li> </ul>
F 1040	33	Yes	<ul style="list-style-type: none"> <li>✳ Student loan interest deduction</li> </ul>
F 1040	34	Yes	<ul style="list-style-type: none"> <li>✳ Tuition and fees</li> </ul>
F 1040	35	No	<ul style="list-style-type: none"> <li>✳ Domestic production activities deduction</li> </ul>
F 1040	40	Yes	<ul style="list-style-type: none"> <li>✳ Itemized deductions</li> <li>•See Sch A limitations</li> </ul>
F 1040	42	Yes	<ul style="list-style-type: none"> <li>✳ Exemptions</li> </ul>
F 1040	43	Yes	<ul style="list-style-type: none"> <li>✳ Taxable income</li> </ul>
F 1040	44	Yes	<ul style="list-style-type: none"> <li>✳ Tax</li> <li><b>In scope except for:</b></li> <li>•Boxes a-c (F 8814, F 4972, section 962)</li> </ul>

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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	45	No	✳ Alternative minimum tax
F 1040	46	Yes	✳ Excess advance premium tax credit repayment. Attach Form 8962
F 1040	48	Yes	✳ Foreign tax credit •See F 1116 limitations
F 1040	49	Yes	✳ Credit for child and dependent care expenses. Attach F 2441
F 1040	50	Yes	✳ Education credits. Attach 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	Yes	✳ Residential energy credit •See F5695 limitations
F 1040	54	Yes	✳ Other credits (from F 3800, 8801) •Box c is in scope for Sch R only (see 1040 Instructions) <b>In scope except for:</b> •Boxes a and b
F 1040	57	Yes	✳ Self-employment tax. Attach Sch SE
F 1040	58	Yes	✳ Unreported Social Security and Medicare tax <b>In scope except for:</b> •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 <b>In scope except for:</b> •Taxpayers who claimed the 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 (and other forms, including F 8889 HSA) <b>In scope for HSA certification only, but see F 8889 limitations</b>
F 1040	64	Yes	✳ Federal income tax withheld from forms W-2 and 1099
F 1040	65	Yes	✳ Estimated tax payments and amount applied from prior year return
F 1040	66a	Yes	✳ Earned income credit (EIC)
F 1040	66b	Yes	✳ Nontaxable combat pay election <b>In scope for Military certification only</b>
F 1040	67	Yes	✳ Additional child tax credit. Attach Sch 8812

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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	68	Yes	☛ American opportunity credit. Attach 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 Forms: 2439, 8885 (and other tax payments)
F 1040	79	No	☛ Estimated tax penalty •See F 2210
F 1040-ES		Yes	☛ Estimated Tax for Individuals
F 1040NR		No	☛ U.S. Nonresident Alien Income Tax Return <b>In scope for Foreign Student certification only</b>
F 1040-PR		Yes	☛ Spanish-language form which mirrors the Form 1040-SS <b>☛ In scope for Puerto Rico certification only</b>
F 1040-SS		Yes	☛ U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) <b>☛ In scope for Puerto Rico certification only</b>
F 1040X		Yes	☛ Amended U.S. Individual Income Tax Return <b>In scope except for:</b> •Original return was out of scope and 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 <b>In scope except for:</b> Box 12 codes: •Q ( <b>In scope for Military certification only</b> ) •R, T •W ( <b>In scope for HSA certification only</b> )
F W-2G		Yes	☛ Certain Gambling Winnings
F W-7		Yes	☛ Application for IRS Individual Taxpayer Identification Number



**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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>
S A		Yes	<ul style="list-style-type: none"> <li>☛ Itemized Deductions</li> <li><b>In scope except for:</b> <ul style="list-style-type: none"> <li>•Line 14 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</li> <li>•See F 8283 limitations</li> <li>•Line 20 casualty or theft loss(es)</li> <li>•Line 21 - see F 2106 EZ and F 2106 limitations</li> <li>•If alternative minimum tax generated on F 6251</li> </ul> </li> </ul>
S B		Yes	<ul style="list-style-type: none"> <li>☛ Interest and Ordinary Dividends</li> <li>•See FinCEN F 114 and F 8938 limitations</li> <li><b>In scope except for:</b> <ul style="list-style-type: none"> <li>•Purchase or sale of bonds between interest dates unless fully reported by the broker</li> </ul> </li> </ul>
S C		Yes	<ul style="list-style-type: none"> <li>☛ Profit or Loss from Business (Sole Proprietorship)</li> <li><b>In scope except for:</b> <ul style="list-style-type: none"> <li>•Hobby income or not for profit activity</li> <li>•Any net losses</li> <li>•Line F, method of accounting other than cash</li> <li>•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)</li> <li>•Line I, payments made that require F 1099 to be filed</li> <li>•See F 1099-K limitations</li> <li>•Any bartering transactions</li> <li>•Part I, lines 2, 4 &amp; 6</li> <li>•Part II, total expenses over \$25,000</li> <li>•Line 9, auto, except standard mileage method</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 27a, casualty losses, amortization</li> <li>•Line 30, business use of home</li> <li>•Line 31, losses</li> <li>•Part III, cost of goods sold</li> </ul> </li> </ul>
S C-EZ		No	<ul style="list-style-type: none"> <li>☛ Net Profit From Business</li> <li>Use Schedule C instead</li> </ul>



**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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>
S D		Yes	<ul style="list-style-type: none"> <li>☒ Capital Gains and Losses</li> <li>•See F 8949 limitations</li> </ul>
S E		Yes	<ul style="list-style-type: none"> <li>☒ Supplemental Income and Loss</li> <li><b>In scope for:</b></li> <li>•Land rental and royalties</li> <li>•Home rental if taxpayer is active duty military (<b>In scope for Military certification only</b>) 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> <li><b>Not in scope for:</b></li> <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>
S EIC		Yes	<ul style="list-style-type: none"> <li>☒ Earned Income Credit</li> </ul>
S F		No	<ul style="list-style-type: none"> <li>☒ Profit or Loss From Farming</li> </ul>
S H		No	<ul style="list-style-type: none"> <li>☒ Household Employment Taxes</li> </ul>
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></li> <li>•Interest, dividends, royalties, capital gains and associated foreign tax credits</li> </ul>
S Q (F 1066)		No	<ul style="list-style-type: none"> <li>☒ Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation</li> </ul>
S R		Yes	<ul style="list-style-type: none"> <li>☒ Credit for the Elderly or the Disabled</li> </ul>
S SE		Yes	<ul style="list-style-type: none"> <li>☒ Self-Employment Tax</li> <li><b>In scope except for:</b></li> <li>•Ministers or church workers if special rules apply (see F 1040 ln 7)</li> </ul>
F 56		No	<ul style="list-style-type: none"> <li>☒ Notice Concerning Fiduciary Relationship</li> </ul>
F 709		No	<ul style="list-style-type: none"> <li>☒ United States Gift (and Generation-Skipping Transfer) Tax Return</li> </ul>
F 982		Yes	<ul style="list-style-type: none"> <li>☒ Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Base Adjustment)</li> <li>•In scope for part I, lines 1e and 2, qualified main home mortgage forgiveness only. Not in scope if taxpayer in bankruptcy or selects insolvency exclusion instead.</li> </ul>
F 1045		No	<ul style="list-style-type: none"> <li>☒ Application For Tentative Refund</li> </ul>

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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 1066 (Sch Q)		No	☒ Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation
F 1095-A		Yes	☒ Health Insurance Marketplace Statement
F 1095-B		Yes	☒ Health Coverage
F 1095-C		Yes	☒ Employer Provided Health Insurance Offer and Coverage
F 1098		Yes	☒ Mortgage Interest Statement
F 1098-C		No	☒ Contributions of Motor Vehicles, Boats, Airplanes
F 1098-E		Yes	☒ Student Loan Interest Statement
F 1098-MA		No	☒ Mortgage Assistance Payments
F 1098-Q		Yes	☒ Qualifying Longevity Annuity Contract Information (info only)
F 1098-T		Yes	☒ Tuition Statement <b>In scope except for:</b> •Boxes 4 and 6 (Adjustments)
F 1099-A		Yes	☒ Acquisition or Abandonment of Secured Property •In scope for main home
F 1099-B		Yes	☒ Proceeds from Broker and Barter Exchange Transactions <b>In scope except for:</b> •Boxes 7-13
F 1099-C		Yes	☒ Cancellation of Debt <b>In scope only for:</b> •Nonbusiness credit card debt cancellation including interest in box 3 •Main home mortgage debt cancellation <b>In scope except for:</b> •Bankruptcy or insolvency, but in scope if taxpayer is insolvent and chooses to use the principal residence COD provision
F 1099-CAP		Yes	☒ Changes in Corporate Control and Capital Structure (info only)
F 1099-DIV		Yes	☒ Dividends and Distributions <b>In scope except for:</b> •2c Section 1202 gain •2d Collectibles (28%) gain •8-9 (Liquidation Distributions) •Box FATCA filing requirement •If alternative minimum tax generated on F 6251

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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 1099-G		Yes	<ul style="list-style-type: none"> <li>☛ Certain Government Payments</li> <li><b>In scope except for:</b> <ul style="list-style-type: none"> <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	<ul style="list-style-type: none"> <li>☛ Health Coverage Tax Credit</li> </ul>
F 1099-INT		Yes	<ul style="list-style-type: none"> <li>☛ Interest Income</li> <li><b>In scope except 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> <li>•If alternate minimum tax generated on F 6251</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>In scope except for:</b> <ul style="list-style-type: none"> <li>•Any adjustment to amount reported on form</li> </ul> </li> </ul>
F 1099-LTC		Yes	<ul style="list-style-type: none"> <li>☛ Long-Term Care and Accelerated Death Benefits</li> </ul>
F 1099-MISC		Yes	<ul style="list-style-type: none"> <li>☛ Miscellaneous Income</li> <li><b>In scope except for:</b> <ul style="list-style-type: none"> <li>•5 Fishing boat proceeds</li> <li>•6 Medical and Health Care Payments</li> <li>•8-15</li> <li>•Box FATCA filing requirement</li> </ul> </li> </ul>
F 1099-OID		Yes	<ul style="list-style-type: none"> <li>☛ Original Issue Discount</li> <li><b>In scope except for:</b> <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> </li> </ul>
F 1099-PATR		No	<ul style="list-style-type: none"> <li>☛ Taxable Distributions Received From Cooperatives</li> </ul>

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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 1099-Q		Yes	<ul style="list-style-type: none"> <li>☒ Payment From Qualified Education Programs (under section 529 and 530)</li> </ul> <p><b>In scope except 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>
F 1099-R F CSA 1099-R	7	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>In scope except for:</b></p> <ul style="list-style-type: none"> <li>•General Rule</li> <li>•Codes 5, 8, 9, A, E, K, N, P &amp; R</li> <li>•Code D if net investment income tax applies</li> <li>•Code T if distribution is wholly or partially taxable</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 except 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>
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>In scope except 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))</li> <li>•<b>Balance of form in scope 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>

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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 2106-EZ		Yes	<ul style="list-style-type: none"> <li>✳ Unreimbursed Employee Business Expenses (not offered in TaxSlayer – see F 2106)</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>•Sch A itemized deductions</li> <li>•Adjustment to gross income with Military certification only</li> </ul>
F 2106		Yes	<ul style="list-style-type: none"> <li>✳ Employee Business Expenses</li> </ul> <p>In scope when used in lieu of F 2106-EZ if there is no employer reimbursement and standard mileage rate is used</p> <p><b>In scope otherwise for Military certification only</b></p>
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> </ul> <ul style="list-style-type: none"> <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> </ul> <ul style="list-style-type: none"> <li>•Except see 1040 Sch H for payments to household employees</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</li> </ul>
F 3468		No	<ul style="list-style-type: none"> <li>✳ Investment Credit</li> </ul>
F 3520		No	<ul style="list-style-type: none"> <li>✳ Foreign Trusts/Foreign Gifts</li> </ul>
F 3800		No	<ul style="list-style-type: none"> <li>✳ General Business Credit</li> </ul>
F 3903		Yes	<ul style="list-style-type: none"> <li>✳ Moving Expenses</li> </ul> <p><b>In scope for Military certification only</b></p>
F 4136		No	<ul style="list-style-type: none"> <li>✳ Credit for Federal Tax Paid on Fuels</li> </ul>
F 4137		Yes	<ul style="list-style-type: none"> <li>✳ Social Security and Medicare Taxes Not Reported To Employer</li> </ul>
F 4562		No	<ul style="list-style-type: none"> <li>✳ Depreciation and Amortization (including information on listed property)</li> </ul>
F 4684		No	<ul style="list-style-type: none"> <li>✳ Casualties and Thefts</li> </ul>
F 4797		No	<ul style="list-style-type: none"> <li>✳ Sales of Business Property</li> </ul>
F 4835		No	<ul style="list-style-type: none"> <li>✳ Farm Rental Income and Expenses</li> </ul>
F 4852		Yes	<ul style="list-style-type: none"> <li>✳ Substitute for F W-2 or F 1099-R</li> </ul>
F 4868		Yes	<ul style="list-style-type: none"> <li>✳ Application for Automatic Extension of Time To File U.S. Individual Income Tax Return</li> </ul>
F 4952		No	<ul style="list-style-type: none"> <li>✳ Investment Interest Expense Deduction</li> </ul>

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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 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
F 5405		Yes	✿ First-Time Homebuyer Credit and Repayment of Credit <b>In scope except 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>In scope except for:</b> •Archer MSA •Medicare Advantage MSA
F 5695		Yes	✿ Residential Energy Credit <b>In scope except for:</b> •Residential Energy Efficient Property Credit (Part I)
F 6251		Yes	✿ Alternative Minimum Tax •In scope for interest from private activity bond on Line 12 <b>Out of scope if AMT applies</b>
F 6252		No	✿ Installment Sales Income
F 8275		No	✿ Disclosure Statement
F 8275 R		No	✿ Regulation Disclosure Statement
F 8283		Yes	✿ Noncash Charitable Contributions <b>In scope except for:</b> •Total non-cash contributions in excess of \$5,000 •Donation of any 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

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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 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 <b>In scope except for:</b> •Parts II and III
F 8615		No	☛ Tax for Certain Children Who Have Unearned Income (of more than \$2,100)
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
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> •Sections 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



**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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 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) <b>In scope for HSA certification only</b> <b>In scope except for:</b> <ul style="list-style-type: none"> <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 8917		Yes	☼ Tuition and Fees Deduction
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	☼ Preparer Explanation For Not Filing Electronically •Not applicable to Tax-Aide as we are not paid preparers
F 8949		Yes	☼ Sales and other Dispositions of Capital Assets <b>In scope for:</b> <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 if listed above and, if inherited in 2010, taxpayer provides the basis</li> <li>•Gifted property if listed above and taxpayer provides the acquisition date and basis, which can differ depending on whether disposition is at a gain or loss</li> <li>•Worthless securities unless reported on brokerage statement</li> <li>•Wash sales if reported on brokerage or mutual fund statement</li> </ul> <b>In scope except for:</b> <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> </ul>

**AARP Foundation Tax-Aide Scope Manual**  
**What's In – What's Out**

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 8958		Yes	<ul style="list-style-type: none"> <li>☛ Allocation of Tax Amounts Between Certain Individuals in Community Property States</li> </ul> <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	<ul style="list-style-type: none"> <li>☛ Additional Medicare Tax</li> </ul>
F 8960		No	<ul style="list-style-type: none"> <li>☛ Net Investment Income Tax – Individuals, Estates and Trusts</li> </ul>
F 8962		Yes	<ul style="list-style-type: none"> <li>☛ Premium Tax Credit (PTC)</li> </ul> <p><b>In scope except for:</b></p> <ul style="list-style-type: none"> <li>•Parts IV and V</li> </ul>
F 8965		Yes	<ul style="list-style-type: none"> <li>☛ Health Coverage Exemptions</li> </ul>
F 9452		No	<ul style="list-style-type: none"> <li>☛ Filing Assistance Program</li> </ul>
F 9465		Yes	<ul style="list-style-type: none"> <li>☛ Installment Agreement Request</li> </ul>
F 13844		No	<ul style="list-style-type: none"> <li>☛ Application For Reduced User Fee For Installment Agreement</li> </ul>
FinCEN F 114		No	<ul style="list-style-type: none"> <li>☛ Report of Foreign Bank and Financial Accounts</li> </ul>