

# *Scope Manual*

**Tax Year 2020**

**Release 1**

# 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 2020:

- The Form/Schedule and line designations have been updated to the 2020 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 2019 are **in red text**. Changes in wording or line number that do not change scope are in **green**.
- **There are two scope changes for 2020:**
  - **Limitation on Schedule C expenses has been raised from \$25,000 to \$35,000.**
  - **Health Savings Accounts (Form 8889) now require an Advanced certification instead of a special HSA certification.**
- In addition, many **coronavirus**-related tax provisions are in scope for 2020. These are shown in **maroon text** and will most likely apply to tax year 2020 only. They are as follows:
  - **Cash charitable deduction (adjustment) for people who do not itemize**
  - **RMDs from retirement accounts that are re-deposited before August 31, 2020 can be treated as rollovers.**

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- Early withdrawals from IRAs by people impacted by coronavirus are not subject to the 10% additional tax.
- If a person impacted by coronavirus takes a withdrawal from a retirement account, the income may be spread over three tax years and may be repaid any time during the next three years without regard to compensation (Form 8915-E).
- Credits for sick leave and family leave for coronavirus-related lost workdays for self-employed individuals (Form 7202).
- Two-year deferral of part of the self-employment tax.

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.

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|---------------------------|----------------------|--------------------------|--|
| F 1040                    |                      | Yes                      | ☸ U.S. Individual Income Tax Return<br>• See <i>Community Property: Guidance for Married Taxpayers Not Filing MFJ in a Community Property State</i> in the Portal library.<br><b>Not in scope for:</b> <ul style="list-style-type: none"> <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>                                      |
| F 1040                    | 1                    | Yes                      | ☸ Wages, salaries, tips, etc.<br>• Taxable scholarship or grant: See F <a href="#">8615</a> for children with unearned income<br><b>Not in scope 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> |
| F 1040                    | 2a,b                 | Yes                      | ☸ Tax-exempt interest; taxable interest<br><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• See 1099-INT limitations</li> </ul>   |
| F 1040                    | 3a,b                 | Yes                      | ☸ Qualified dividends; ordinary dividends  |

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| F 1040                    | 4a,b,<br>5a,b        | Yes                      | <ul style="list-style-type: none"> <li>✳ IRAs, pensions and annuities</li> <li>• See F <a href="#">1099-R</a> and F <a href="#">8606</a> limitations</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Foreign retirement arrangements that may need special reporting on FINCEN 114 or F 8938</li> </ul>  |
| F 1040                    | 6a,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                    | 7                    | Yes                      | <ul style="list-style-type: none"> <li>✳ Capital gain or (loss)</li> <li>✳ See F <a href="#">8949</a> limitations</li> </ul>   |
| F 1040                    | 10b                  | Yes                      | ✳ Charitable contributions if using the standard deduction   |
| F 1040                    | 12                   | Yes                      | <ul style="list-style-type: none"> <li>✳ Standard deduction or Itemized deductions</li> <li>• See F 1040 Schedule A limitations</li> </ul>   |
| F 1040                    | 13                   | Yes                      | <ul style="list-style-type: none"> <li>✳ Qualified Business Income deduction – 2018 to 2020</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• See F <a href="#">8995</a> limitations</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• F 8995-A</li> <li>• F 8960</li> </ul> |
| F 1040                    | 16                   | Yes                      | <ul style="list-style-type: none"> <li>✳ Tax</li> <li>• See F <a href="#">8615</a>, F <a href="#">8814</a>, F <a href="#">4972</a></li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Special taxes or recaptures – see F 1040 instructions</li> </ul>  |
| F 1040                    | 19                   | Yes                      | ✳ Child tax credit; credit for other dependents  |
| F 1040                    | 23                   | Yes                      | <ul style="list-style-type: none"> <li>✳ Other taxes</li> <li>• See limitations on <a href="#">Schedule 2</a> lines 2 through 8</li> </ul>   |
| F 1040                    | 25                   | Yes                      | ✳ Federal income tax withheld from Forms W-2 and 1099  |
| F 1040                    | 26                   | Yes                      | ✳ 2020 estimated tax payments and amount applied from 2019 return  |
| F 1040                    | 27-30                | Yes                      | <ul style="list-style-type: none"> <li>✳ Refundable credits</li> <li>• Earned income credit</li> <li>• Additional child tax credit</li> <li>• American opportunity credit</li> <li>• <span style="color: red;">Recovery rebate credit</span></li> </ul>  |

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| F 1040                    | 31                   | Yes                      | <ul style="list-style-type: none"> <li>⊗ Other payments and refundable credits</li> <li>• See <a href="#">Schedule 3</a> for limitations</li> </ul>   |
| F 1040                    | 35                   | Yes                      | <ul style="list-style-type: none"> <li>⊗ Direct deposit of refund.</li> <li>• See F <a href="#">8888</a></li> </ul>   |
| F 1040                    | 36                   | Yes                      | ⊗ Refund applied to 2021 estimated tax  |
| F 1040                    | 38                   | No                       | <ul style="list-style-type: none"> <li>⊗ Estimated tax penalty</li> <li>• See F <a href="#">2210</a></li> </ul>   |
| F 1040-ES                 |                      | Yes                      | ⊗ Estimated Tax for Individuals   |
| F 1040NR                  |                      | Yes                      | <ul style="list-style-type: none"> <li>⊗ U.S. Nonresident Alien Income Tax Return</li> <li><b>In scope (with Foreign Student certification only) for:</b> <ul style="list-style-type: none"> <li>• Student on F, J, M or Q Visa</li> <li>• Teacher or trainee on J Visa</li> </ul> </li> <li><b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• Individuals having a dual status for the tax year</li> <li>• Nonresident aliens who do not meet the green card or substantial presence test and are not married to a U.S. citizen or resident alien</li> </ul> </li> </ul> |
| F 1040-PR                 |                      | No                       | <ul style="list-style-type: none"> <li>⊗ Spanish-language form which mirrors F 1040-SS</li> <li><b>Not in scope</b> for Tax-Aide even with Puerto Rico certification</li> </ul>   |
| F 1040-SP                 |                      | Yes                      | <ul style="list-style-type: none"> <li>⊗ Declaracion de impuestos de los Estados Unidos Sobre los Ingresos Personales</li> <li>• See limitations for F 1040</li> </ul>  |
| F 1040-SR                 |                      | Yes                      | <ul style="list-style-type: none"> <li>⊗ U.S. Tax Return for Seniors</li> <li>• See limitations for F 1040</li> </ul>   |
| 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</b> for Tax-Aide even with Puerto Rico certification</li> </ul>  |
| F 1040-X                  |                      | 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 except for applying for standard refund of tax on military disability payments</li> </ul> </li> </ul>   |

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| F W-2                     |                      | Yes                      | <p>☒ Wage and Tax Statement</p> <p><b>Not in scope for</b></p> <ul style="list-style-type: none"> <li>• Box 12 codes:</li> <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>• 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> |
| F W-2G                    |                      | Yes                      | <p>☒ Certain Gambling Winnings</p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Professional gamblers who use Schedule C</li> </ul>  |
| F W-7                     |                      | Yes                      | ☒ Application for IRS Individual Taxpayer Identification Number  |
| S 1                       | 1                    | Yes                      | <p>☒ Taxable refunds, credits or offsets of state or local income taxes</p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• See F <a href="#">1099-G</a> limitations</li> <li>• If AMT applied in prior year</li> </ul>   |
| S 1                       | 2a,b                 | Yes                      | <p>☒ Alimony received, <b>date of original divorce or court-approved separation agreement</b></p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• <b>Pre-1985 divorces</b></li> </ul>   |
| S 1                       | 3                    | Yes                      | <p>☒ Business income or (losses)</p> <ul style="list-style-type: none"> <li>• See <a href="#">Schedule C</a> limitations</li> </ul>  |
| S 1                       | 4                    | No                       | ☒ Other gains or (losses)  |
| S 1                       | 5                    | Yes                      | <p>☒ Rental real estate, royalties, partnerships, S corporations, trusts, etc.</p> <ul style="list-style-type: none"> <li>• See <a href="#">Schedule E</a> limitations</li> </ul>  |
| S 1                       | 6                    | No                       | ☒ Farm income or (loss)  |
| S 1                       | 7                    | Yes                      | ☒ Unemployment compensation  |

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| S 1                       | 8                    | Yes                      | <ul style="list-style-type: none"> <li>☒ Other income</li> <li>• See F <a href="#">1099-MISC</a>, F <a href="#">1099-PATR</a>, F <a href="#">1099-Q</a>, F <a href="#">1099-QA</a>, F <a href="#">1099-SA</a>, F <a href="#">982</a> and F <a href="#">2555</a> limitations</li> <li><b>Not in scope for:</b></li> <li>• <b>Bartering</b></li> <li>• Canceled debt other than personal credit card debt</li> <li>• Rental, hobby or other income when “not for profit”</li> <li>• <b>Withdrawal from Archer MSA not used for medical expenses</b></li> <li>• <b>Earnings from a qualified tuition program (529 program) when total withdrawal exceeds qualified education expenses</b></li> <li>• Net operating loss deduction</li> </ul> |
| S 1                       | 10                   | Yes                      | ☒ Educator expenses   |
| S 1                       | 11                   | Yes                      | ☒ Certain business expenses of reservists, performing artists and fee-basis government officials. See F <a href="#">2106</a> limitations  |
| S 1                       | 12                   | Yes                      | <ul style="list-style-type: none"> <li>☒ Health saving account deduction</li> <li>• See F <a href="#">8889</a> limitations</li> </ul>   |
| S 1                       | 13                   | Yes                      | <ul style="list-style-type: none"> <li>☒ Moving expenses for members of Armed Forces</li> <li>• See F <a href="#">3903</a> limitations</li> </ul>   |
| S 1                       | 14                   | Yes                      | ☒ Deductible part of self-employment tax.   |
| S 1                       | 15                   | No                       | ☒ Self-employed SEP, SIMPLE and qualified plans   |
| S 1                       | 16                   | Yes                      | <ul style="list-style-type: none"> <li>☒ Self-employed health insurance deduction</li> <li><b>Not in scope for:</b></li> <li>• Taxpayer is eligible for Premium Tax Credit and the Marketplace premiums are needed for this deduction—see <i>Schedule C Guidelines</i> in the Portal library</li> </ul>   |
| S 1                       | 17                   | Yes                      | ☒ Penalty on early withdrawal of savings  |
| S 1                       | 18                   | Yes                      | ☒ Alimony paid  |
| S 1                       | 19                   | Yes                      | ☒ IRA deduction   |
| S 1                       | 20                   | Yes                      | ☒ Student loan interest deduction   |
| S 1                       | 21                   | Yes                      | ☒ Tuition and fees deduction  |
| S1                        | 22                   | Yes                      | <ul style="list-style-type: none"> <li>☒ Other Adjustments</li> <li><b>In scope for:</b></li> <li>• Jury duty remitted to employer</li> <li>• <b>Form W-2 Box 12 code H contribution to Sec 501(c)(18)(D) pension plan</b></li> </ul>   |

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| S 2                       | 1                    | No                       | ☒ Alternative minimum tax  |
| S 2                       | 2                    | Yes                      | ☒ Excess advance premium tax credit repayment. Attach F 8962<br>• See F <a href="#">8962</a> limitations   |
| S 2                       | 4                    | Yes                      | ☒ Self-employment tax. Attach Schedule SE  |
| S 2                       | 5                    | Yes                      | ☒ Unreported Social Security and Medicare tax  |
| S 2                       | 6                    | Yes                      | ☒ Additional tax on IRAs, other qualified retirement plans<br>• See F <a href="#">5329</a> limitations   |
| S 2                       | 7a                   | No                       | ☒ Household employment taxes from Schedule H   |
| S 2                       | 7b                   | Yes                      | ☒ First-time homebuyer credit repayment.<br>• See F <a href="#">5405</a> limitations   |
| S 2                       | Old 61               | Yes                      | ☒ Health care: individual responsibility—Prior to 2019   |
| S 2                       | 8                    | Yes                      | ☒ Taxes from F 8959, F 8960 (and other forms, including F 8889 HSA)<br><b>In Scope only for</b><br>• F <a href="#">8889</a> with limitations   |
| S 2                       | 9                    | No                       | ☒ Section 965 net tax liability installment from F 965-A   |
| S 3                       | 1                    | Yes                      | ☒ Foreign tax credit<br>• See F <a href="#">1116</a> limitations   |
| S 3                       | 2                    | Yes                      | ☒ Credit for child and dependent care expenses. Attach F <a href="#">2441</a>  |
| S 3                       | 3                    | Yes                      | ☒ Education credits  |
| S 3                       | 4                    | Yes                      | ☒ Retirement savings contribution credit   |
| S 3                       | 5                    | Yes                      | ☒ Residential energy credit<br>• See F <a href="#">5695</a> limitations  |
| S 3                       | 6                    | Yes                      | ☒ Other credits (from F 3800, 8801)<br>• Box c is in scope for Schedule R only (see 1040 Instructions)<br><b>Not in scope for:</b><br>• Boxes a and b  |
| S 3                       | 8                    | Yes                      | ☒ Net premium tax credit<br>• See F <a href="#">8962</a> limitations   |
| S 3                       | 9                    | Yes                      | ☒ Amount paid with request for extension to file   |
| S 3                       | 10                   | Yes                      | ☒ Excess Social Security and tier 1 RRTA tax withheld  |
| S 3                       | 11                   | No                       | ☒ Credit for federal excise tax on fuels   |



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| S 3                       | 12                   | Yes                      | <p>⊗ <b>Other payments or refundable credits</b></p> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Line 12b: Qualified sick and family leave credits (F <a href="#">7202</a>)</li> <li>• Line 12e: Deferral for certain SE filers (<a href="#">Schedule SE</a>)</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Lines 12a, 12c, and 12d: Credits from Forms 2439, 8885 (and other)</li> <li>• <b>Credit due to repayment of previously taxed income</b></li> </ul>   |
| S A                       |                      | Yes                      | <p>⊗ Itemized Deductions</p> <ul style="list-style-type: none"> <li>• See F 2106 EZ and F <a href="#">2106</a> limitations – prior to 2018 only</li> <li>• See <a href="#">F 8283</a> limitations</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Line 9 investment interest</li> <li>• Line 15 casualty or theft loss(es)</li> <li>• Taxpayers affected by a charitable contribution carryover</li> <li>• Donation of non-cash property over \$5,000</li> <li>• Donation of property previously depreciated</li> <li>• Donation of capital gain property (appreciable properties such as securities or art work)</li> <li>• Repayment of previously taxed income over \$3,000</li> </ul> |
| S B                       |                      | Yes                      | <p>⊗ Interest and Ordinary Dividends</p> <ul style="list-style-type: none"> <li>• See <a href="#">F 1099-INT</a>, <a href="#">F 1099-DIV</a>, and <a href="#">F 1099-OID</a> 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> <li>• If <a href="#">FinCEN F 114</a>, <a href="#">F 3520</a> and <a href="#">F 8938</a> are required</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 <a href="#">1099-K</a> and F <a href="#">1099-NEC</a> for limitations</li> <li>• Goods purchased for resale or as raw material can be expensed by an in-scope taxpayer instead of being treated as inventory</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Hobby income or not for profit activity</li> <li>• Professional gamblers</li> <li>• Bartering</li> <li>• Any transactions involving crypto currency such as Bitcoin</li> <li>• Method of accounting other than cash</li> <li>• Taxpayer does not meet the tests for material participation or is uncertain about materially participating in business</li> <li>• Payments made that require F 1099 to be filed</li> <li>• Returns and allowances</li> <li>• Cost of Goods Sold (inventory)</li> <li>• Other income</li> <li>• Auto, except standard mileage method</li> <li>• Contract labor expense</li> <li>• Depletion</li> <li>• Depreciation or when F 4562 is required</li> <li>• <a href="#">Expenses for employees</a></li> <li>• <a href="#">Vehicle</a> rental or lease more than 30 days (use standard mileage rate method only)</li> <li>• Casualty losses, amortization</li> <li>• Total expenses over \$35,000</li> <li>• Business use of home</li> <li>• Net loss</li> </ul> |
| S C-EZ                    |                      | No                       | <ul style="list-style-type: none"> <li>☛ Net Profit From Business (obsolete form)</li> <li>• For years prior to 2019, use Schedule C instead (may need to force full Schedule C by adding \$1 to starting and ending inventory on Cost of Goods Sold entry page)</li> </ul>   |
| S D                       |                      | Yes                      | <ul style="list-style-type: none"> <li>☛ Capital Gains and Losses</li> <li>• See F <a href="#">8949</a> limitations</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Taxpayers who have transactions involving Bitcoins or other virtual currencies</li> <li>• Lines 4 and 11</li> </ul>   |

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| S E                       |                      | Yes                      | <p>• Supplemental Income and Loss<br/>See <a href="#">F 1099-MISC</a> and <a href="#">S K-1</a> for limitations</p> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Rental of personal residence with Military certification and active duty military taxpayer—See <a href="#">F 8582</a> limitations</li> <li>• Land rental and royalties with no expenses</li> <li>• Rental of personal residence for less than 15 days is not considered a rental activity and is not taxable income. If rent for less than 15 days is received on a 1099-MISC, see NTTC 4012 page D-50 for the appropriate entries.</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Home rental and expenses for nonmilitary taxpayers</li> <li>• Taxpayers who rent their property at less than fair rental value</li> <li>• Actual expense method (auto and travel expense deductions)</li> <li>• Taxpayers who are unable to provide an amount for depreciation</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 or F 1099-K</li> <li>• Parts II-IV</li> <li>• Part V lines 40, 42, 43</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                       | ☒ Income Averaging for Farmers and Fishermen  |
| S K-1 (for F 1041)        |                      | Yes                      | <p>☒ Beneficiary's Share of Income, Deductions, Credits, etc.</p> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Interest, dividends, capital gains and losses, tax-exempt interest, royalty income and associated foreign tax credits only (subject to <a href="#">F 1116</a> limitations)</li> </ul>  |
| S K-1 (for F 1065)        |                      | Yes                      | <p>☒ Partner's Share of Income, Deductions, Credits, etc.</p> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Interest, dividends, capital gains and losses, tax-exempt interest, royalty income and associated foreign tax credits only (subject to <a href="#">F 1116</a> limitations)</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Part II showing a negative ending capital account in Section L</li> </ul>   |

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|---------------------------|----------------------|--------------------------|--|
| S K-1 (for F 1120-S)      |                      | Yes                      | <ul style="list-style-type: none"> <li>✳ Shareholder's Share of Income, Deductions, Credits, etc.</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Interest, dividends, capital gains and losses, tax-exempt interest, royalty income and associated foreign tax credits only (subject to F 1116 limitations)</li> </ul>  |
| S LEP                     |                      | Yes                      | <ul style="list-style-type: none"> <li>✳ Request for Alternative Language Products by Taxpayers with Limited English Proficiency (LEP)</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> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Ministers or church workers if special rules apply (see <a href="#">1040 line 1</a> limitations)</li> </ul>   |
| S 8812                    |                      | Yes                      | <ul style="list-style-type: none"> <li>✳ Additional Child Tax Credit</li> </ul>  |
| F T (Timber)              |                      | No                       | <ul style="list-style-type: none"> <li>✳ Forest Activities Schedule</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 843                     |                      | No                       | <ul style="list-style-type: none"> <li>✳ Claim for refund and request for abatement</li> </ul>   |
| F 982                     |                      | Yes                      | <ul style="list-style-type: none"> <li>✳ Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjustment) for qualified main home mortgage</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Issues other than discharge of qualified principal residence indebtedness</li> <li>• Principal residence used in business or as rental property</li> <li>• Taxpayer filed bankruptcy or was insolvent immediately before the debt was canceled</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 (Schedule 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>  |

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|---------------------------|----------------------|--------------------------|---|
| F 1095-A                  |                      | Yes                      | <ul style="list-style-type: none"> <li>☒ Health Insurance Marketplace Statement</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Shared policies</li> <li>• See F <a href="#">8962</a> limitations</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) if correction to last year's return is necessary</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</li> <li>• See F <a href="#">982</a> 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 7-11, 13</li> <li>• Box 12 OOS for 2019 and prior</li> </ul>  |
| F 1099-C                  |                      | Yes                      | <ul style="list-style-type: none"> <li>☒ Cancellation of Debt</li> </ul> <ul style="list-style-type: none"> <li>• See F <a href="#">982</a> for main home mortgage debt cancellation</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 when taxpayer is solvent before the cancellation</li> <li>• Discharge of qualified principal residence indebtedness</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Cancellation of debt as part of a bankruptcy or if taxpayer is in bankruptcy</li> </ul> |

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|---------------------------|----------------------|--------------------------|---|
| F 1099-CAP                |                      | Yes                      | <ul style="list-style-type: none"> <li>☛ Changes in Corporate Control and Capital Structure (info only)</li> </ul>  |
| F 1099-DIV                |                      | Yes                      | <ul style="list-style-type: none"> <li>☛ Dividends and Distributions</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer is a nominee</li> <li>• Box 2c Section 1202 gain</li> <li>• Box 2d Collectibles (28%) gain</li> <li>• Box 9-10 (Liquidation Distributions)</li> <li>• Box FATCA filing requirement</li> </ul>   |
| F 1099-G                  |                      | Yes                      | <ul style="list-style-type: none"> <li>☛ Certain Government Payments</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Unemployment compensation</li> <li>• Refunds, credits or offsets of state or local income tax</li> <li>• Blank box beside Box 9—Amounts in this box are interest and are in scope.</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Box 3 is other than the preceding year and the refund is <b>neither</b> wholly taxable nor wholly nontaxable, and the taxable portion cannot be determined using Bogart's <a href="#">Taxable Refund and Recovery Calculator</a> because it doesn't cover the year on which the refund was based.</li> <li>• Boxes 7-9</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> </ul> <ul style="list-style-type: none"> <li>• NOTE: Starting in 2019, boxes 10, 11, 12 and 13 are in scope.</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer is a nominee</li> <li>• Any adjustment is needed to the amount reported on F 1099-INT except for Box 13-generated adjustment to Box 1</li> <li>• Amounts reported in the box labeled "Specified private activity bond interest" if AMT is generated</li> <li>• Amounts reported in the box labeled "Bond premium" that exceed amounts reported in box labeled "Interest"</li> <li>• Interest on bonds bought or sold between interest dates unless shown on 1099-INT</li> <li>• Box FATCA filing requirement</li> </ul> |

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|---------------------------|----------------------|--------------------------|---|
| F 1099-K                  |                      | Yes                      | <ul style="list-style-type: none"> <li>☒ Payment Card and Third Party Network Transactions</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Any adjustment to amount reported on F 1099-K</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>• Box 1 in scope for land-only rental with no expenses OR with active duty military taxpayer and military certification</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Box 5 Fishing boat proceeds</li> <li>• Box 6 Medical and Health Care Payments (except caregiver payments should be entered according to Medicaid Waiver Payment instructions)</li> <li>• Boxes 7-14</li> <li>• Box FATCA filing requirement</li> </ul>                                 |
| F 1099-NEC                |                      | Yes                      | <ul style="list-style-type: none"> <li>☒ <b>Non-employee Compensation (new form—no change in scope)</b></li> </ul>  |
| F 1099-OID                |                      | Yes                      | <ul style="list-style-type: none"> <li>☒ Original Issue Discount</li> <li>• Starting in 2019, Boxes 5 and 10 are in scope</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Box 6 Acquisition premium</li> <li>• Box FATCA filing requirement</li> <li>• Adjustment needed or no form received</li> </ul>   |
| F 1099-PATR               |                      | Yes                      | <ul style="list-style-type: none"> <li>☒ Taxable Distributions Received From Cooperatives</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Box 1 if for personal purchases only</li> </ul>   |
| F 1099-Q                  |                      | Yes                      | <ul style="list-style-type: none"> <li>☒ Payment From Qualified Education Programs (under section 529 and 530 for payments made after 12/31/2018)</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 qualified student loan repayment (for designated beneficiary or sibling), 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>   |

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|--|----------------------|--------------------------|--|
| F 1099-R<br>F CSA 1099-R<br>F CSF 1099-R |                      | Yes                      | <ul style="list-style-type: none"> <li>☛ Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</li> <li>• <b>Coronavirus-related distributions require F 8915-E</b></li> <li>• <b>See F <a href="#">8915-E</a> limitations</b></li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• IRA rollovers (except Roth conversions) that do not meet the tax free requirements General Rule—<b>See Box 7 Code D below</b></li> <li>• Box 7 codes 5, 8, 9, A, E, K, P &amp; R</li> <li>• Box 7 codes J or T if either the original Roth contribution or the last conversion was done within the last five years or if first-time homeowner exception applies</li> <li>• Box 7 code D—<b>General Rule applies when Box 7 includes Code D, Box 2a is blank, and Box 5 is less than Box 1.</b></li> </ul> |
| F RRB-1099                               |                      | Yes                      | ☛ Payments by the Railroad Retirement Board (Tier 1)   |
| F RRB-1099-R                             |                      | Yes                      | ☛ Annuities or Pensions by the Railroad Retirement Board (Tier 2)  |
| 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>• Home was used for rental or business purposes</li> <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> <li>• See F <a href="#">8889</a> limitations</li> </ul> <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                      | ☛ Social Security Benefit Statement  |



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| F 1116                    |                      | Yes                      | <p>☒ Foreign Tax Credit (Individual, Estate or Trust)</p> <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>• Complete F 1116 in scope with International certification only</li> </ul> <p><b>Not in scope for</b></p> <ul style="list-style-type: none"> <li>• Taxpayers who must report a carryback or carryover on F 1116</li> <li>• Taxpayers who must file a separate Form 1116 required for foreign income from a sanctioned country, using the “Section 901(j) income” category.</li> </ul> |
| 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                    |                      | Yes                      | <p>☒ Employee Business Expenses</p> <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> <li>• U.S. Armed Forces members who were provided a commuter highway vehicle (such as a van) by their employer</li> </ul>  |
| F 2120                    |                      | Yes                      | ☒ Multiple Support Declaration  |
| F 2210                    |                      | No                       | <p>☒ Underpayment of Estimated Tax by Individuals, Estates and Trusts</p> <ul style="list-style-type: none"> <li>• Except to zero out entire penalty</li> </ul>   |
| F 2439                    |                      | No                       | ☒ Notice to Shareholder of Undistributed Long Term Capital Gains  |
| F 2441                    |                      | Yes                      | <p>☒ Child and Dependent Care Expenses</p> <ul style="list-style-type: none"> <li>• Except see F <a href="#">1040 Schedule H</a> for payments to household employees</li> </ul>   |
| F 2555                    |                      | Yes                      | <p>☒ Foreign Earned Income</p> <p><b>In scope with International certification only</b></p>   |
| F 2848                    |                      | Yes                      | ☒ Power of Attorney and Declaration of Representative (Very limited uses in form instructions)  |
| F 3468                    |                      | No                       | ☒ Investment Credit   |
| F 3520                    |                      | No                       | ☒ Foreign Trusts/Foreign Gifts  |
| F 3800                    |                      | No                       | ☒ General Business Credit   |

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|---------------------------|----------------------|--------------------------|--|
| F 3903                    |                      | Yes                      | <ul style="list-style-type: none"> <li>✿ Moving Expenses</li> </ul> <p><b>In scope with Military certification and active duty military taxpayer 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 on Unreported Tip Income</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>  |
| F 4972                    |                      | No                       | <ul style="list-style-type: none"> <li>✿ Tax on Lump-Sum Distributions</li> </ul>  |
| F 5329                    |                      | Yes                      | <ul style="list-style-type: none"> <li>✿ Additional Tax on Qualified Plans (including IRAs) and Other Tax-Favored Accounts</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Parts I and IX to remove a penalty</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Parts II through VIII</li> </ul> |
| F 5405                    |                      | Yes                      | <ul style="list-style-type: none"> <li>✿ First-Time Homebuyer Credit and Repayment of Credit</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation</li> </ul>  |
| F 5498                    |                      | Yes                      | <ul style="list-style-type: none"> <li>✿ IRA Contribution Information</li> </ul> <ul style="list-style-type: none"> <li>• See F <a href="#">8606</a> and F <a href="#">5329</a> limitations</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• SEP or SIMPLE contributions</li> </ul>   |
| F 5498-ESA                |                      | Yes                      | <ul style="list-style-type: none"> <li>✿ Coverdell ESA Contribution Information (information only)</li> </ul>  |
| F 5498-QA                 |                      | Yes                      | <ul style="list-style-type: none"> <li>✿ ABLE Account Contribution Information (information only)</li> </ul>   |

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|---------------------------|----------------------|--------------------------|--|
| F 5498- SA                |                      | Yes                      | <p>☒ HSA, Archer MSA or Medicare Advantage MSA Information</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 5695                    |                      | No                       | <p>☒ Residential Energy Credit – In scope for Part II</p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Part I Resident Energy Efficient Property Credit</li> </ul>   |
| F 6251                    |                      | Yes                      | <p>☒ Alternative Minimum Tax</p> <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 7202                    |                      | Yes                      | ☒ Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals  |
| F 8275                    |                      | No                       | ☒ Disclosure Statement   |
| F 8275 R                  |                      | No                       | ☒ Regulation Disclosure Statement  |
| F 8283                    |                      | Yes                      | <p>☒ Noncash Charitable Contributions</p> <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>• Donation of capital gain (<b>appreciated</b>) 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                      | <p>☒ Injured Spouse Allocation</p> <ul style="list-style-type: none"> <li>• See F <a href="#">8958</a> limitations</li> </ul>  |
| F 8396                    |                      | No                       | ☒ Mortgage Interest Credit   |
| F 8453                    |                      | Yes*                     | <p>☒ U.S. Individual Income Tax Transmittal for an IRS e-file Return</p> <p>* Tax-Aide policy is to not mail these or any other forms or documents.</p>  |
| F 8582                    |                      | No*                      | <p>☒ Passive Activity Loss Limitations</p> <p style="color: red;">*In scope only for activity duty military taxpayer with rental loss less than \$25,000, and volunteer is not required to enter any amounts in Form 8582 in the software.</p>   |

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|---------------------------|----------------------|--------------------------|--|
| 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                    |                      | No*                      | <ul style="list-style-type: none"> <li>☒ Tax for Certain Children Who Have Unearned Income (also known as Kiddie Tax)</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>* Years other than 2018</li> </ul>   |
| 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  |
| F 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                      | <ul style="list-style-type: none"> <li>☒ Archer MSAs and Long-Term Care Insurance Contracts</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• Section C</li> </ul>   |
| 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  |

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| 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)<br><b>Not in scope for:</b> <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                    |                      | No                       | ☒ Qualified 2009 Qualified Hurricane Retirement Plan Distributions and Repayments  |
| 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 8915-C                  |                      | No                       | ☒ Qualified 2018 Disaster Retirement Plan Distributions and Repayments   |
| F 8915-D                  |                      | No                       | ☒ Qualified 2019 Disaster Retirement Plan Distributions and Repayments   |
| F 8915-E                  |                      | Yes                      | ☒ Qualified 2020 Disaster Retirement Plan Distributions and Repayments<br><b>In scope for:</b><br>Coronavirus-related distributions only   |

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| 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<br>• Not applicable to Tax-Aide as we are not paid preparers  |
| F 8949<br>(continued on next page) |                      | Yes                      | ☒ Sales and other Dispositions of Capital Assets<br><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 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> <b>Not in scope for:</b> <ul style="list-style-type: none"> <li>• See next page</li> </ul> |

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| F 8949<br>(continued)     |                      | Yes                      | <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Taxpayers who sold any assets other than stock, mutual funds, or a personal residence</li> <li>• Taxpayers who trade in options, futures, or other commodities, whether or not they disposed of any during the year</li> <li>• Like kind exchanges</li> <li>• Determination of basis issues: <ul style="list-style-type: none"> <li>– Basis of any asset acquired other than by purchase or inheritance, such as a gift or employee stock option, unless the taxpayer provides the basis and holding period</li> <li>– Basis of inherited property determined by a method other than the FMV of the property on the date of the decedent's death, unless the taxpayer provides the basis and holding period</li> </ul> </li> <li>• Adjustment codes C, N, Q, R, S, X,</li> <li>• Reduced exclusion on sale of home</li> <li>• Decreases to basis, including deductible casualty losses and gains a taxpayer postponed from the sale of a previous home before May 7, 1997</li> <li>• Sale of a home used for business purposes or as rental property</li> <li>• Residence inherited or received as gift and not used as personal residence. If used as personal residence, taxpayer must provide basis.</li> <li>• Form 1099-B, boxes with entries for any of the following: Bartering; Profit or (loss) realized on closed contracts; Unrealized profit (loss) on open contracts – prior year; Unrealized profit or (loss) on open contracts – current year; or Aggregate profit (loss) on contracts; Proceeds from collectibles; or FATCA filing requirement</li> </ul> |
| F 8958                    |                      | No                       | <ul style="list-style-type: none"> <li>✿ Allocation of Tax Amounts Between Certain Individuals in Community Property States</li> <li>• <i>See Community Property: Guidance for Married Taxpayers Not Filing MFJ in a Community Property State in the Portal library.</i></li> </ul>  |
| F 8959                    |                      | No                       | ✿ Additional Medicare Tax  |
| F 8960                    |                      | No                       | ✿ Net Investment Income Tax – Individuals, Estates and Trusts  |

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| F 8962                    |                      | Yes                      | <p>☒ Premium Tax Credit (PTC)</p> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Part V Allocation of policy amounts</li> <li>• Part V Alternative Calculation for Year of Marriage</li> <li>• If marketplace premiums are used for the self-employed health insurance adjustment to gross income</li> <li>• <b>Individuals eligible for the health coverage tax credit</b></li> <li>• If there is a code FF on Form W-2, box 12 and the employee has a Marketplace policy and is otherwise eligible for PTC</li> </ul>  |
| F 8965                    |                      | Yes                      | ☒ Health Coverage Exemptions – Prior to 2019   |
| F 8995                    |                      | Yes                      | <ul style="list-style-type: none"> <li>• Qualified Business Income Deduction Simplified Computation</li> </ul> <p><b>In scope for:</b></p> <ul style="list-style-type: none"> <li>• 20% deduction for sole proprietors and taxpayers with qualifying REIT (Sec 199A) dividends</li> </ul> <p><b>Not in scope for:</b></p> <ul style="list-style-type: none"> <li>• Taxable income in excess of <b>\$163,300 (\$326,600 if MFJ)</b></li> <li>• Certain rental real estate enterprises treated as a single trade or business</li> <li>• <b>Publicly traded partnership income</b></li> </ul> |
| F 8995-A                  |                      | No                       | ☒ Qualified Business Income Deduction  |
| <b>F 9000</b>             |                      | <b>Yes</b>               | ☒ <b>Request for Alternative Format or Language</b>  |
| F 9452                    |                      | No                       | ☒ Filing Assistance Program  |
| F 9465                    |                      | Yes                      | ☒ Installment Agreement Request (but see fee schedule at IRS.gov)  |
| F 13844                   |                      | No                       | ☒ Application For Reduced User Fee For Installment Agreement   |
| F 14039                   |                      | Yes                      | ☒ Identity Theft Affidavit   |
| F SS-8                    |                      | No                       | ☒ Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding   |
| FinCEN<br>F 114           |                      | No                       | ☒ Report of Foreign Bank and Financial Accounts  |