

Scope Manual

Tax Year 2021

Release 1

AARP Foundation Tax-Aide Scope Manual TY2021

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 2021:

- The Form/Schedule and line designations have been updated to the 2021 Form 1040 and numerical schedules.
- Significant changes from tax year 2020 are highlighted in yellow
- There are no scope changes for 2021
- 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	<ul style="list-style-type: none"> ☒ U.S. Individual Income Tax Return • See <i>Community Property: Guidance for Married Taxpayers Not Filing MFJ in a Community Property State</i> in the Portal library. <p>Not in scope for:</p> <ul style="list-style-type: none"> • Taxpayers who are not certain they are in a common law marriage • Non-resident aliens who do not meet the substantial presence test and are not married to a US citizen or resident • Dual-status individuals • Taxpayers who cannot establish their identity • Taxpayers who transacted in, bought, sold, or held virtual currency during the year
F 1040	1	Yes	<ul style="list-style-type: none"> ☒ Wages, salaries, tips, etc. • Taxable scholarship or grant: See F 8615 for children with unearned income <p>Not in scope for:</p> <ul style="list-style-type: none"> • Ministers • Other members of the clergy who present issues such as: parsonage/housing allowance, whether earnings are covered under FICA or Self Employed Contributions Act (SECA) or rules for determining exemption from coverage <p>In scope for International certification only:</p> <ul style="list-style-type: none"> • Foreign employer compensation
F 1040	2a,b	Yes	<ul style="list-style-type: none"> ☒ Tax-exempt interest; taxable interest <p>See F 1099-INT limitations</p>
F 1040	3a,b	Yes	<ul style="list-style-type: none"> ☒ Qualified dividends; ordinary dividends <p>See F 1099-DIV for limitations</p>
F 1040	4a,b, 5a,b	Yes	<ul style="list-style-type: none"> ☒ IRAs, pensions and annuities • See F 1099-R and F 8606 limitations <p>Not in scope for:</p> <ul style="list-style-type: none"> • Foreign retirement arrangements (may need special reporting on FINCEN 114 or F 8938)
F 1040	6a,b	Yes	<ul style="list-style-type: none"> ☒ Social Security benefits • Including foreign social security from Canada or Germany (but not other countries) that is treated as U.S. Social Security
F 1040	7	Yes	<ul style="list-style-type: none"> ☒ Capital gain or (loss) • See F 8949 limitations

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F 1040	12a	Yes	☒ Standard deduction or itemized deductions See F 1040 Schedule A limitations
F 1040	12b	Yes	☒ Charitable contributions if not itemizing deductions
F 1040	13	Yes	☒ Qualified Business Income deduction See F 8995 and F 8995-A limitations
F 1040	16	Yes	☒ Tax See F 8615 , F 8814 , F 4972
F 1040	19	Yes	☒ Child tax credit; credit for other dependents
F 1040	23	Yes	☒ Other taxes See limitations on Schedule 2
F 1040	25a 25b 25c	Yes	☒ Federal income tax withheld from Forms W-2, 1099 and W-2G Not in scope for: Taxes withheld on other forms
F 1040	26	Yes	☒ 2021 estimated tax payments and amount applied from 2020 return
F 1040	27	Yes	☒ Earned income credit
F 1040	28	Yes	☒ Refundable or additional child tax credit
F 1040	29	Yes	☒ American opportunity credit
F 1040	30	Yes	☒ Recovery rebate credit
F 1040	35	Yes	☒ Direct deposit of refund. See F 8888
F 1040	36	Yes	☒ Refund applied to 2022 estimated tax
F 1040	38	No	☒ Estimated tax penalty See F 2210
F 1040-ES		Yes	☒ Estimated Tax for Individuals
F 1040NR		Yes	☒ U.S. Nonresident Alien Income Tax Return In scope (with Foreign Student certification only) for: <ul style="list-style-type: none"> • Student on F, J, M or Q Visa • Teacher or trainee on J Visa Not in scope for: <ul style="list-style-type: none"> • Individuals having a dual status for the tax year • Nonresident aliens who do not meet the substantial presence test and are not married to a U.S. citizen or resident alien

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F 1040-PR		No	<ul style="list-style-type: none"> ✳ Spanish-language form which mirrors F 1040-SS Not in scope for Tax-Aide even with Puerto Rico certification
F 1040-SP		Yes	<ul style="list-style-type: none"> ✳ Declaracion de impuestos de los Estados Unidos Sobre los Ingresos Personales See F 1040 limitations
F 1040-SR		Yes	<ul style="list-style-type: none"> ✳ U.S. Tax Return for Seniors See F 1040 limitations
F 1040-SS		No	<ul style="list-style-type: none"> ✳ U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit) for Bona Fide Residents of Puerto Rico Not in scope for Tax-Aide even with Puerto Rico certification
F 1040-X		Yes	<ul style="list-style-type: none"> ✳ Amended U.S. Individual Income Tax Return Not in scope for: • 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	<ul style="list-style-type: none"> ✳ Wage and Tax Statement Not in scope for • Box 12 codes: <ul style="list-style-type: none"> • Q (In scope for Military certification) • R, T • FF if premium tax credits are involved • Ministers • 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.
F W-2G		Yes	<ul style="list-style-type: none"> ✳ Certain Gambling Winnings Not in scope for: • Professional gamblers who use Schedule C or those wishing to use the IRS per-session method
F W-7		Yes	<ul style="list-style-type: none"> ✳ Application for IRS Individual Taxpayer Identification Number
S 1	1	Yes	<ul style="list-style-type: none"> ✳ Taxable refunds, credits or offsets of state or local income taxes See F 1099-G limitations

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S 1	2a,b	Yes	✳ Alimony received, date of original divorce or court-approved separation agreement Not in scope for: <ul style="list-style-type: none"> • Pre-1985 divorces
S 1	3	Yes	✳ Business income or (losses) See Schedule C limitations
S 1	4	No	✳ Other gains or (losses)
S 1	5	Yes	✳ Rental real estate, royalties, partnerships, S corporations, trusts, etc. See Schedule E limitations
S 1	6	No	✳ Farm income or (loss)
S 1	7	Yes	✳ Unemployment compensation
S 1	8a	No	✳ Net operating loss
S 1	8b	Yes	✳ Gambling income See F W-2G limitations
S 1	8c	Yes	✳ Cancellation of debt See F 1099-C limitation
S 1	8d	Yes	✳ Foreign earned income exclusion See F 2555 limitations
S 1	8e	Yes	✳ Taxable Health Savings Account distribution
S 1	8f	Yes	✳ Alaska Permanent Fund dividends
S 1	8g	Yes	✳ Jury duty pay
S 1	8h	Yes	✳ Prizes and awards
S 1	8i	No	✳ Activity not engaged in for profit income
S 1	8j	No	✳ Stock options
S 1	8k	No	✳ Income from rental of personal property
S 1	8l	No	✳ Olympic and Paralympic medals and USOC prize money
S 1	8m	No	✳ Sec. 951(a) inclusion
S 1	8n	No	✳ Sec. 951A(a) inclusion
S 1	8o	No	✳ Sec. 461(l) excess business loss adjustment
S 1	8p	No	✳ Taxable distribution from an ABLE account

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S 1	8z	Yes	✿ Other income Not in scope for: <ul style="list-style-type: none"> • Bartering or virtual currencies • Earnings from a qualified tuition program (529 program) when total withdrawal exceeds qualified education expenses
S 1	11	Yes	✿ Educator expenses
S 1	12	Yes	✿ Certain business expenses of reservists, performing artists and fee-basis government officials. See F 2106 limitations
S 1	13	Yes	✿ Health saving account deduction See F 8889 limitations
S 1	14	Yes	✿ Moving expenses for members of Armed Forces See F 3903 limitations
S 1	15	Yes	✿ Deductible part of self-employment tax.
S 1	16	No	✿ Self-employed SEP, SIMPLE and qualified plans
S 1	17	Yes	✿ Self-employed health insurance deduction Not in scope for: <ul style="list-style-type: none"> • Taxpayer is eligible for Premium Tax Credit and the Marketplace premiums are to be used for this deduction—see <i>Schedule C Guidelines</i> in the Portal library
S 1	18	Yes	✿ Penalty on early withdrawal of savings
S 1	19a-c	Yes	✿ Alimony paid
S 1	20	Yes	✿ IRA deduction
S 1	21	Yes	✿ Student loan interest deduction
S 1	23	No	✿ Archer MSA deduction
S 1	24a	Yes	✿ Jury duty pay
S 1	24b	No	✿ Deductible expenses – rental of personal property
S 1	24c	No	✿ Nontaxable Olympic/Paralympic/USOC medals/awards
S 1	24d	No	✿ Reforestation amortization and expenses
S 1	24e	Yes	✿ Repayment of supplemental unemployment
S 1	24f	Yes	✿ Contribution to Sec. 501(c)(18)(D) pension plans
S 1	24g	No	✿ Contributions by certain chaplains to Sec. 403(b) plans
S 1	24h	No	✿ Attorney fees/court costs for actions involving unlawful discrimination claims

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S 1	24i	No	☒ Attorney fees/court costs in connection with award from IRS
S 1	24j	Yes	☒ Housing deduction from Form 2555 See F 2555 limitations
S 1	24k	No	☒ Excess deductions of Sec. 67(e) expenses
S 1	24z	No	☒ Other adjustments
S 2	1	No	☒ Alternative minimum tax
S 2	2	Yes	☒ Excess advance premium tax credit repayment See F 8962 limitations
S 2	4	Yes	☒ Self-employment tax
S 2	5	Yes	☒ Social Security and Medicare tax on unreported tip income, Form 4137
S2	6	No	☒ Uncollected Social Security and Medicare taxes on wages, Form 8919
S 2	8	Yes	☒ Additional tax on IRAs, other qualified retirement plans See F 5329 limitations
S 2	9	No	☒ Household employment taxes from Schedule H
S 2	10	Yes	☒ First-time homebuyer credit repayment. See F 5405 limitations
S 2	11	No	☒ Additional Medicare tax from F 8959
S 2	12	No	☒ Net investment income tax from F 8960
S 2	13	Yes	☒ Uncollected Social Security and Medicare tax from W-2 Box 12
S 2	14	No	☒ Interest on tax due on installment income
S 2	15	No	☒ Interest on deferred tax on gain from certain installment sales
S 2	16	No	☒ Recapture of low-income housing credit
S 2	17a	No	☒ Recapture of other credits
S 2	17b	No	☒ Recapture of federal mortgage subsidy
S 2	17c	Yes	☒ Additional tax on HSA distributions See F 8889 limitations
S 2	17d	No	☒ Additional tax on an HSA – didn't remain an eligible individual
S 2	17e	No	☒ Additional tax on Archer MSA distributions
S 2	17f	No	☒ Additional tax on Medicare Advantage MSA distributions
S 2	17g	No	☒ Recapture of a charitable contribution deduction

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S 2	17h	No	☒ Income from a nonqualified deferred compensation plan
S 2	17i	No	☒ Compensation from a 457A plan
S 2	17j	No	☒ Section 72(m)(5) excess benefits tax
S 2	17k	No	☒ Golden parachute payments
S 2	17l	No	☒ Tax on accumulation distribution of trusts
S 2	17m	No	☒ Excise tax on insider stock compensation
S 2	17n	No	☒ Look-back interest
S 2	17o	No	☒ Tax on non-effectively connected income
S 2	17p	No	☒ Interest from Form 8621, line 16f,
S 2	17q	No	☒ Interest from Form 8621, line 24
S 2	17z	No	☒ Other taxes
S 2	19	Yes	☒ Additional tax from Schedule 8812
S 2	20	No	☒ Section 965 net tax liability installment from Form 965-A
S 3	1	Yes	☒ Foreign tax credit See F 1116 limitations
S 3	2	Yes	☒ Credit for child and dependent care expenses. Attach F 2441
S 3	3	Yes	☒ Education credits
S 3	4	Yes	☒ Retirement savings contribution credit
S 3	5	Yes	☒ Residential energy credit See F 5695 limitations
S 3	6a	No	☒ General business credit
S 3	6b	No	☒ Credit for prior year minimum tax
S 3	6c	No	☒ Adoption credit
S 3	6d	Yes	☒ Credit for the elderly or disabled. Attach Schedule R
S 3	6e	No	☒ Alternative motor vehicle credit
S 3	6f	No	☒ Qualified plug-in motor vehicle credit
S 3	6g	No	☒ Mortgage interest credit
S 3	6h	No	☒ District of Columbia first-time homebuyer credit.
S 3	6i	No	☒ Qualified electric vehicle credit.
S 3	6j	No	☒ Alternative fuel vehicle refueling property credit
S 3	6k	No	☒ Credit to holders of tax credit bonds

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S 3	6l	No	☒ Amount on Form 8978, line 14
S 3	6z	No	☒ Other nonrefundable credits
S 3	9	Yes	☒ Net premium tax credit See F 8962 limitations
S 3	10	Yes	☒ Amount paid with request for extension to file
S 3	11	Yes	☒ Excess Social Security and tier 1 RRTA tax withheld
S 3	12	No	☒ Credit for federal excise tax on fuels
S 3	13a	No	☒ Form 2439
S 3	13b	Yes	☒ Qualified sick and family leave credits Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021 Not in scope for: • Schedule H
S 3	13c	No	☒ Health coverage tax credit from Form 8885
S 3	13d	No	☒ Credit for repayment of amounts included in income from earlier years
S 3	13f	No	☒ Net section 965 inclusions
S 3	13g	Yes	☒ Credit for child and dependent care expenses from Form 2441,
S 3	13h	Yes	☒ Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021 Not in scope for: • Schedule H
S 3	13z	No	☒ Other payments or refundable credits.
S A		Yes	☒ Itemized Deductions See F 1098-C, F 2106 and F 8283 limitations Not in scope for: • Line 9 investment interest • Line 15 casualty or theft loss(es) • Taxpayers affected by a charitable contribution carryover • Donation of non-cash property over \$5,000 or a vehicle over \$500 • Donation of property previously depreciated • Donation of capital gain property (appreciable properties such as securities or art work) • Repayment of previously taxed income over \$3,000

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S B		Yes	<p>☛ Interest and Ordinary Dividends See F 1099-INT, F 1099-DIV, and F 1099-OID limitations Not in scope for: • If FinCEN F 114, F 3520 or F 8938 are required</p>
S C		Yes	<p>☛ Profit or Loss from Business (Sole Proprietorship) See F 1099-K and F 1099-NEC limitations See Schedule C Guidelines in the Portal Library Not in scope for:</p> <ul style="list-style-type: none"> • Hobby income or not for profit activity • Professional gamblers • Bartering • Any transaction involving, purchase, sale, or holding of any virtual currency • Method of accounting other than cash • Taxpayer does not meet the tests for material participation or is uncertain about materially participating in business • Payments made that require F 1099 to be filed • Returns and allowances • Cost of Goods Sold (inventory) • Other income • Auto, except standard mileage method • Contract labor expense • Depletion • Depreciation or when F 4562 is required • Expenses for employees • Vehicle rental or lease more than 30 days (use standard mileage rate method only) • Casualty losses, amortization • Total expenses over \$35,000 • Business use of home • Net loss
S D		Yes	<p>☛ Capital Gains and Losses See F 8949 and F 1099-B limitations Not in scope for: • Virtual currencies (owning or transactions) • Lines 4 and 11</p>

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

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S K-1 (for F 1120-S)		Yes	<p>☒ Shareholder's Share of Income, Deductions, Credits, etc.</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Interest, dividends, capital gains and losses, tax-exempt interest, royalty income and associated foreign tax credits only (subject to F 1116 limitations)
S LEP		Yes	☒ Request for Alternative Language Products by Taxpayers with Limited English Proficiency (LEP)
S Q (F 1066)		No	☒ Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation
S R		Yes	☒ Credit for the Elderly or the Disabled
S SE		Yes	<p>☒ Self-Employment Tax</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Ministers or church workers if special rules apply (see 1040 line 1 limitations)
S 8812		Yes	☒ Credits for Qualifying Children and Other Dependents
F T (Timber)		No	☒ Forest Activities Schedule
F 56		No	☒ Notice Concerning Fiduciary Relationship
F 709		No	☒ United States Gift (and Generation-Skipping Transfer) Tax Return
F 843		No	☒ Claim for refund and request for abatement
F 982		Yes	<p>☒ Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjustment) for qualified main home mortgage</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Issues other than discharge of qualified principal residence indebtedness • Principal residence used in business or as rental property • Taxpayer filed bankruptcy or was insolvent immediately before the debt was canceled
F 1040-C		No	☒ U.S. Departing Alien Income Tax Return
F 1045		No	☒ Application For Tentative Refund
F 1066 (Schedule Q)		No	☒ Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation
F 1095-A		Yes	<p>☒ Health Insurance Marketplace Statement</p> <p>See F 8962 limitations</p>
F 1095-B		Yes	☒ Health Coverage

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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 In scope only for: <ul style="list-style-type: none"> • If provided only as confirmation of a donated vehicle worth \$500 or less – no entry other than value of donation required
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 Not in scope for: <ul style="list-style-type: none"> • Boxes 4 and 6 (Adjustments) if correction to last year's return is necessary
F 1099-A		Yes	☒ Acquisition or Abandonment of Secured Property See F 982 limitations In scope only for: <ul style="list-style-type: none"> • Principal residence only
F 1099-B		Yes	☒ Proceeds from Broker and Barter Exchange Transactions Not in scope for: <ul style="list-style-type: none"> • FATCA filing requirement • Boxes 1f, 3, 7-11, and 13
F 1099-C		Yes	☒ Cancellation of Debt See F 982 for main home mortgage debt cancellation In scope only for: <ul style="list-style-type: none"> • Nonbusiness credit card debt cancellation including interest in box 3 when taxpayer is solvent before the cancellation • Discharge of qualified principal residence indebtedness • Discharge of excludible certain student loan debt in 2021 – 2025 (no F 1099-C should be issued) Not in scope for: <ul style="list-style-type: none"> • Cancellation of debt as part of a bankruptcy or if taxpayer is in bankruptcy
F 1099-CAP		Yes	☒ Changes in Corporate Control and Capital Structure (info only)

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F 1099-DIV		Yes	<p>☒ Dividends and Distributions</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Taxpayer is a nominee • Box 2c Section 1202 gain • Box 2d Collectibles (28%) gain • Box 2e Sec 897 ordinary dividends • Box 2f Section 897 capital gain • Box 9-10 (Liquidation Distributions) • FATCA filing requirement
F 1099-G		Yes	<p>☒ Certain Government Payments</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Unemployment compensation • Refunds, credits or offsets of state or local income tax • Blank box beside Box 9—Amounts in this box are interest and are in scope. <p>Not in scope for:</p> <ul style="list-style-type: none"> • Box 3 is other than the preceding year and the refund is neither wholly taxable nor wholly nontaxable • Boxes 7-9
F 1099-H		No	<p>☒ Health Coverage Tax Credit</p>
F 1099-INT		Yes	<p>☒ Interest Income</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Taxpayer is a nominee • Any adjustment is needed to the amount reported on F 1099-INT other than boxes 11, 12, or 13 as listed below • Amounts reported in the box labeled “Specified private activity bond interest” if AMT is generated • Amount in Box 11 (Bond premium) exceeds amount in Box 1 (Interest) • Amount in Box 12 (Bond premium on Treas. Obligations) exceeds amount in Box 3 (Interest on U. S. Savings Bond and Treas. Obligation) • Amount in Box 13 (Bond premium on tax-exempt bond) exceeds amount in Box 8 (Tax-exempt interest) • Interest on bonds bought or sold between interest dates unless shown on 1099-INT • FATCA filing requirement

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F 1099-K		Yes	<ul style="list-style-type: none"> ☒ Payment Card and Third Party Network Transactions <p>Not in scope for:</p> <ul style="list-style-type: none"> • Any adjustment to amount reported on F 1099-K
F 1099-LTC		Yes	<ul style="list-style-type: none"> ☒ Long-Term Care and Accelerated Death Benefits
F 1099-MISC		Yes	<ul style="list-style-type: none"> ☒ Miscellaneous Information See Schedule E limitations <p>Not in scope for:</p> <ul style="list-style-type: none"> • Box 5 Fishing boat proceeds • Box 6 Medical and Health Care Payments (except caregiver payments should be entered according to Medicaid Waiver Payment instructions) • Boxes 7-14 • FATCA filing requirement
F 1099-NEC		Yes	<ul style="list-style-type: none"> ☒ Non-employee Compensation
F 1099-OID		Yes	<ul style="list-style-type: none"> ☒ Original Issue Discount <p>Not in scope for:</p> <ul style="list-style-type: none"> • Box 6 Acquisition premium • FATCA filing requirement • Adjustment needed or no form received
F 1099-PATR		Yes	<ul style="list-style-type: none"> ☒ Taxable Distributions Received From Cooperatives <p>In scope for:</p> <ul style="list-style-type: none"> • Box 1 if for personal purchases only
F 1099-Q		Yes	<ul style="list-style-type: none"> ☒ Payment From Qualified Education Programs <p>Not in scope for:</p> <ul style="list-style-type: none"> • Distributions from Educational Savings Accounts if: <ul style="list-style-type: none"> – Funds were not used for qualified education expenses or qualified student loan repayment (for designated beneficiary or sibling), or – Distribution was more than the amount of the qualified expenses
F 1099-QA		Yes	<ul style="list-style-type: none"> ☒ Distribution from ABLE Account <p>Not in scope for:</p> <ul style="list-style-type: none"> • Distribution from ABLE Account that was more than the amount of the qualified expenses

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F 1099-R F CSA 1099-R F CSF 1099-R		Yes	<p>☒ Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • IRA rollovers (except Roth conversions) that do not meet the tax free requirements • Taxpayers who used the General Rule to figure the taxable portion of pensions and/or annuities in past years—See Box 7 Code D below • Box 7 codes 5, 8, 9, A, E, K, N, P & R • 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 • Box 7 code D—If Box 2a is blank and Box 2b is checked (taxable amount not determined) and the taxpayer is unable to obtain the taxable amount from the issuer, the return is out of scope. If 2b is not checked, and the taxpayer is unable to obtain the taxable amount from the issuer, the return is out of scope.
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	<p>☒ Proceeds from Real Estate Transactions</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Personal residence only <p>Not in scope for:</p> <ul style="list-style-type: none"> • Home was used for rental or business purposes • Sales of business property, F 4797 • Installment sales income, F 6252 • Like-kind exchanges, F 8824
F 1099-SA		Yes	<p>☒ Distributions from an HSA, Archer MSA or Medicare Advantage MSA</p> <p>See F 8889 limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Archer MSA • Medicare Advantage MSA
F SSA-1099		Yes	<p>☒ Social Security Benefit Statement</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Total of Box 5 amount that is negative and larger than \$3,000

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F 1116		Yes	<p>☒ Foreign Tax Credit (Individual, Estate or Trust)</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Simplified limitation election [total creditable foreign taxes of no more than \$300 (\$600 if filing status is MFJ)] no F 1116 required • Complete F 1116 in scope with International certification only <p>Not in scope for</p> <ul style="list-style-type: none"> • Taxpayers who must report a carryback or carryover on F 1116 • Taxpayers who must file a separate Form 1116 required for foreign income from a sanctioned country, using the “Section 901(j) income” category.
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>In scope with Military certification only:</p> <ul style="list-style-type: none"> • Reservist expenses (adjustment to gross income) • U.S. Armed Forces members who were provided a commuter highway vehicle (such as a van) by their employer
F 2120		Yes	☒ Multiple Support Declaration
F 2210		No	<p>☒ Underpayment of Estimated Tax by Individuals, Estates and Trusts</p> <p>In scope to zero out entire penalty only</p>
F 2439		No	☒ Notice to Shareholder of Undistributed Long Term Capital Gains
F 2441		Yes	<p>☒ Child and Dependent Care Expenses</p> <p>Not in scope if:</p> <ul style="list-style-type: none"> • F 1040 Schedule H applies for payments to household employees
F 2555		Yes	<p>☒ Foreign Earned Income</p> <p>In scope with International certification only</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
F 3903		Yes	<p>☒ Moving Expenses</p> <p>In scope with Military certification</p>

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F 3922		No	☒ Transfer of Stock Acquired Through An Employee Stock Purchase Plan
F 4136		No	☒ Credit for Federal Tax Paid on Fuels
F 4137		Yes	☒ Social Security and Medicare Taxes on Unreported Tip Income
F 4562		No	☒ Depreciation and Amortization (including information on listed property)
F 4684		No	☒ Casualties and Thefts
F 4797		No	☒ Sales of Business Property
F 4835		No	☒ Farm Rental Income and Expenses
F 4852		Yes	☒ Substitute for F W-2 or F 1099-R
F 4868		Yes	☒ Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
F 4952		No	☒ Investment Interest Expense Deduction
F 4972		No	☒ Tax on Lump-Sum Distributions
F 5329		Yes	☒ Additional Tax on Qualified Plans (including IRAs) and Other Tax-Favored Accounts In scope for: <ul style="list-style-type: none"> • Parts I and IX to remove a penalty Not in scope for: <ul style="list-style-type: none"> • Parts II through VIII
F 5405		Yes	☒ First-Time Homebuyer Credit and Repayment of Credit Not in scope for: <ul style="list-style-type: none"> • Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation • Taxpayers who claimed credit may be required to repay the credit in the year of sale. The repayment is limited to the gain on sale. This situation is out of scope.
F 5498		Yes	☒ IRA Contribution Information (information only)
F 5498-ESA		Yes	☒ Coverdell ESA Contribution Information (information only)
F 5498-QA		Yes	☒ ABLE Account Contribution Information (information only)
F 5498- SA		Yes	☒ HSA, Archer MSA or Medicare Advantage MSA Information (information only)

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F 5695		Yes	<ul style="list-style-type: none"> ☒ Residential Energy Credit – In scope for Part II <p>Not in scope for:</p> <ul style="list-style-type: none"> ☒ Part I Resident Energy Efficient Property Credit
F 6251		No	<ul style="list-style-type: none"> ☒ Alternative Minimum Tax <p>In scope if only if the form is automatically generated and AMT does NOT apply</p>
F 6252		No	<ul style="list-style-type: none"> ☒ Installment Sales Income
F 6781		No	<ul style="list-style-type: none"> ☒ Gains and Losses From Section 1256 Contracts and Straddles
F 7202		Yes	<ul style="list-style-type: none"> ☒ Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals
F 8275		No	<ul style="list-style-type: none"> ☒ Disclosure Statement
F 8275 R		No	<ul style="list-style-type: none"> ☒ Regulation Disclosure Statement
F 8283		Yes	<ul style="list-style-type: none"> ☒ Noncash Charitable Contributions <p>Not in scope for:</p> <ul style="list-style-type: none"> • Total non-cash contributions in excess of \$5,000 • Donation of any vehicle, airplane or boat worth more than \$500 • Donation of capital gain (appreciated) property • Donations of assets used in a business • Section B
F 8332		Yes	<ul style="list-style-type: none"> ☒ Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
F 8379		Yes	<ul style="list-style-type: none"> ☒ Injured Spouse Allocation • See F 8958 limitations
F 8396		No	<ul style="list-style-type: none"> ☒ Mortgage Interest Credit
F 8453		Yes*	<ul style="list-style-type: none"> ☒ U.S. Individual Income Tax Transmittal for an IRS e-file Return <p>* Tax-Aide policy is to not mail these or any other forms or documents.</p>
F 8582		No	<ul style="list-style-type: none"> ☒ Passive Activity Loss Limitations <p>In scope only for</p> <ul style="list-style-type: none"> • 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.
F 8606		Yes	<ul style="list-style-type: none"> ☒ Nondeductible IRAs <p>Not in scope for:</p> <ul style="list-style-type: none"> • Part III

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F 8615		No	<p>☒ Tax for Certain Children Who Have Unearned Income (also known as Kiddie Tax)</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends only if Counselor training has been provided
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 8814		No	<p>☒ Parent's Election to Report Child's Interest and Dividends</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Alaska residents receiving permanent fund dividends only if Counselor training has been provided
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	<p>☒ Archer MSAs and Long-Term Care Insurance Contracts</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Section C only
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

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F 8880		Yes	☒ Credit for Qualified Retirement Savings Contributions
F 8885		No	☒ Health Coverage Tax Credit
F 8886		No	☒ Reportable Transaction Disclosure Statement
F 8888		Yes	☒ Allocation of Refund (Including Savings Bond Purchases)
F 8889		Yes	☒ Health Savings Accounts (HSAs) Not in scope for: <ul style="list-style-type: none"> • Excess contributions to an HSA that are not withdrawn in a timely fashion • Qualified HSA funding distributions from an IRA • Death of an HSA holder when spouse is not the designated beneficiary • Additional tax for failure to maintain HDHP coverage • Deemed distributions from an HSA due to prohibited transactions, such as using an HSA as a security for a loan • Archer medical saving accounts (MSA) • Medicare advantage MSA • Health reimbursement arrangement • Part III, lines 18-21
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-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-F		Yes	☒ Qualified Disaster Retirement Plan Distributions and Repayments In scope for: <ul style="list-style-type: none"> • 2020 Coronavirus-related distributions only
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

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F 8948		No	<p>⊗ Preparer Explanation For Not Filing Electronically (Not applicable to Tax-Aide as we are not paid preparers)</p>
F 8949		Yes	<p>⊗ Sales and other Dispositions of Capital Assets See F 1099-B and 1099-S for limitations</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Sale of stocks, mutual fund shares and personal residences only • Bond dispositions reported on a brokerage statement with capital gain or loss only, if any (no ordinary income/loss) • Inherited or gifted property of types listed above in this section, if taxpayer provides the holding period and basis • Worthless securities if reported on brokerage statement • Wash sales if reported on brokerage or mutual fund statement • Adjustment codes B, E, H, L, M, O, T, W <p>Not in scope for:</p> <ul style="list-style-type: none"> • Dispositions of any assets other than stock, mutual funds, or a personal residence • Taxpayers who trade in options, futures, or other commodities, whether or not they disposed of any during the year • Like kind exchanges • Virtual currencies (buying, holding, or selling) • Determination of basis issues such as a gift, inheritance, or employee stock option, unless the taxpayer provides the basis and holding period • Adjustment codes C, D, N, Q, R, S, X, Y, or Z • Reduced exclusion on sale of home • Decreases to basis, including deductible casualty losses and gains a taxpayer postponed from the sale of a previous home before May 7, 1997, unless taxpayer provides the basis and holding period • Residence used for business purposes or as rental property • Residence inherited or received as gift and not used as personal residence
F 8958		No	<p>⊗ Allocation of Tax Amounts Between Certain Individuals in Community Property States</p> <ul style="list-style-type: none"> • See <i>Community Property: Guidance for Married Taxpayers Not Filing MFJ in a Community Property State</i> in the Portal library.
F 8959		No	<p>⊗ Additional Medicare Tax</p>

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F 8960		No	✳ Net Investment Income Tax – Individuals, Estates and Trusts
F 8962		Yes	<p>✳ Premium Tax Credit (PTC)</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Part IV Allocation of policy amounts • Part V Alternative Calculation for Year of Marriage • If marketplace premiums are to be used for the self-employed health insurance adjustment to gross income • Individuals eligible for the health coverage tax credit • 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
F 8995		Yes	<p>✳ Qualified Business Income Deduction Simplified Computation</p> <p>In scope for:</p> <ul style="list-style-type: none"> • 20% deduction for sole proprietors and taxpayers with qualifying REIT (Sec 199A) dividends <p>Not in scope for:</p> <ul style="list-style-type: none"> • Taxable income in excess of \$329,800 MFJ, \$164,925 MFS, and \$164,900 for all other returns • Certain rental real estate enterprises treated as a single trade or business • Publicly traded partnership income
F 8995-A and its Sch A-D		No	✳ Qualified Business Income Deduction
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 F 114		No	✳ Report of Foreign Bank and Financial Accounts