



National Tax Training Committee

Scope Manual

Tax Year 2024, Release 2

FOR USE BY AARP FOUNDATION TAX-AIDE VOLUNTEERS ONLY

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AARP Foundation Tax-Aide Scope Manual (TY2024)

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AARP Foundation Tax-Aide Scope Manual (TY2024)

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. For all returns, both the Counselor and Quality Reviewer must be 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.

The table below replaces the Scope of Services included in IRS Publication 4012. This table covers the forms and schedules that Tax-Aide volunteers certified through the Advanced level may be trained to do under the guidelines of the program as defined by the IRS and AARP Foundation Tax-Aide. Many other forms and schedules that are out of scope for the program are included as reference.

When using the table, please note that column 3 ("In Scope?") does not stand alone. It must be used together with the description in column 4, which may include topics or certification levels which affect whether Counselors can or cannot prepare the return and remain covered by the provisions of the Volunteer Protection Act. The header further defines information in these two columns. Scope for Spanish language versions of forms conforms to the scope of the English language version; e.g., the scope of Form 1040 (SP) is the same as the scope of Form 1040.

If a form or schedule is not listed, it is out of scope because 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. If you feel you lack adequate training or knowledge, then seek assistance from your Local Coordinator (LC). If you can get assistance with the return so that you understand the tax law and return's results, then you can complete the return. Otherwise, ask your LC to reassign the return to another Counselor.

Watch this [video](#) if you'd like to learn more about Tax-Aide Scope, including search and navigation tips for the online version of this manual.

Scope Manual Changes for Tax Year 2024

- Scope additions (to conform to VITA/TCE scope):
 - S1 Line 8m, Olympic and Paralympic medals and USOC prize money
 - S1 Line 24c, Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m. If AGI is not more than \$1,000,000 (\$500,000 for MFS) a corresponding adjustment to remove the income is made here.
- Scope for the following has been clarified:
 - [F W-2](#) in scope for church employees with wages greater than \$108.28 and boxes 3 and 5 blank (No social security or Medicare withheld). S SE must be completed.
- Release 2 updates:
 - S 1 unnumbered line at top to report an amount from Form(s) 1099-K that was included in error or for personal items sold at a loss is in scope
 - S C total expenses of more than \$50,000 (previously \$35,000) are out of scope
 - F 8853 out of scope if per diem payments were also made to other than taxpayer for the insured
 - F 15400, Clean Vehicle Seller Report, added as out of scope

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Locally limiting Scope

For Tax-Aide, this manual continues to take precedence over IRS Publications 4012 (Volunteer Resource Guide) and 4491 (VITA/TCE Training Guide). Scope may not be expanded beyond what is defined in this manual, however states, districts, and sites can further limit scope, keeping the following in mind:

- Scope restriction policies must apply to all taxpayers who come to that state/district/site. Such policies should be clearly defined before the start of the season and remain in place for the duration of the season to avoid any perception of discrimination. The 2024 Scope Poster (C2467) has space to add such items so taxpayers may be fully informed.
- Limitations to scope should be consistent with our program's focus on taxpayers who are over 50 and have low to moderate income. However, specific income or age limits cannot be added as that is not permitted by certain grants (such as the TCE program grant).
- Taxpayers with a locally out of scope return should be referred to another site where it would be in scope (if there is one nearby).
- Local and District Coordinators should get appropriate guidance from their State and Regional Coordinators.

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When high income can cause a return to be out of scope

The TCE program grant does not permit a standalone income limit, however income thresholds as low as \$191,950 (\$125,000 if MFS) in combination with additional elements can require forms that are out of scope (making the entire return OOS). The following table can help you quickly determine if an otherwise in scope return will become OOS related to income thresholds for Forms 8959, 8960, or 8995-A:

| Filing Status | Additional Medicare Tax (Form 8959) | Net Investment Income Tax (NIIT, Form 8960) | Qualified Business Income (QBI) Deduction (Form 8995-A) |
|-----------------------------|---|---|---|
| | Form 8959 is OOS, but required for any of the following situations : <ul style="list-style-type: none"> Medicare wages and tips on any single Form W-2 (box 5) are greater than \$200,000, RRTA compensation on any single Form W-2 (in box 14) is greater than \$200,000, or Either of the following exceed the applicable threshold amount below(*): <ul style="list-style-type: none"> Medicare wages and tips plus self-employment income totaled across all Forms W-2 (box 5), Schedules SE (Part I, line 6), and Forms 4137 (line 6) RRTA compensation and tips totaled across all Forms W-2 (in box 14) | Form 8960 is OOS, but required if AGI is greater than the applicable threshold amount below, and the return includes any of the following: <ul style="list-style-type: none"> Taxable interest, Taxable dividends, Net capital gains, Form 1099-R box 7 code D annuities, Royalties, or Rent | Form 8995-A is OOS, but required if Taxable Income before QBI deduction (Form 1040 line 11 - line 12) is greater than the applicable threshold amount below, and the return includes any of the following: <ul style="list-style-type: none"> Section 199A dividends reported in Form 1099-DIV Box 5, Section 199A dividends reported on a Schedule K-1, or QBI from Schedules C or E |
| | See (*) above for what threshold amounts below apply to. | Threshold amounts below are AGI, in conjunction with additional requirements above. | Threshold amounts below are Taxable Income before QBI deduction, in conjunction with additional requirements above. |
| Married filing jointly | \$250,000 | \$250,000 | \$383,900 |
| Married filing separate | \$125,000 | \$125,000 | \$191,950 |
| Single or Head of household | \$200,000 | \$200,000 | \$191,950 |
| Qualifying Surviving Spouse | \$200,000 | \$250,000 | \$191,950 |

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Tax-Aide Scope Table

In the first column below, all schedules first specify their form; e.g. Schedule A (Form 1040) is “F 1040, S A” and Schedule K-1 (Form 1065) is “F 1065, S K-1”. The various Forms 1040 and their schedules are listed first and the remainder of the table is sorted alphabetically (letters come after numbers).

The ➤ symbol denotes the title of the form, schedule, line or box.

| F(orm) or S(chedule) Number | Line or Box Number | In Scope? Yes or No | Column 3 (In Scope?): Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. |
|-----------------------------|-------------------------|---------------------|---|
| | | | Column 4 (below): Limitations or expansion of each scope topic including certification levels which may be in/out of scope. |
| F 1040 | | Yes | ➤ U.S. Individual Income Tax Return See NTTC Community Property: Guidance for Married Taxpayers Not Filing MFJ in a Community Property State . Not in scope for: <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 |
| F 1040 | Digital Assets question | Yes* | ➤ Digital assets (virtual currencies, NFTs, etc.) yes/no checkbox * In scope only if taxpayers can check the No box. None of the following require checking Yes: <ul style="list-style-type: none"> • Held no digital assets for the tax year or if the only transactions involving digital assets during the tax year were purchases of digital assets <u>with real currency</u> • Held digital assets in a wallet or account, or transferred digital assets from one wallet or account they own or control to another that they own or control • Received digital assets as an inheritance or gift |
| F 1040 | 1a | Yes | ➤ Total amount from F W-2, box 1 See F W-2 limitations Foreign employer compensation is in scope with International certification only |
| F 1040 | 1b | Yes | ➤ Household employee wages not reported on F W-2 |
| F 1040 | 1c | Yes | ➤ Tip income not reported on line 1a |
| F 1040 | 1d | Yes | ➤ Certain Medicaid waiver payments not reported on F W-2 |
| F 1040 | 1e | Yes | ➤ Taxable dependent care benefits from F 2441 |
| F 1040 | 1f | No | ➤ Employer-provided adoption benefits from Form 8839 |
| F 1040 | 1g | No | ➤ Wages from Form 8919 |
| F 1040 | 1h | Yes | ➤ Other earned income See F 1099-R limitations |
| F 1040 | 1i | Yes | ➤ Nontaxable combat pay election In scope with Military certification only |
| F 1040 | 2a,b | Yes | ➤ Tax-exempt and taxable interest See F 1099-INT limitations |
| F 1040 | 3a,b | Yes | ➤ Qualified and ordinary dividends See F 1099-DIV limitations |

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| F(orm) or S(chedule) Number | Line or Box Number | In Scope? Yes or No | <p>Column 3 (In Scope?): Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope.</p> <p>Column 4 (below): Limitations or expansion of each scope topic including certification levels which may be in/out of scope.</p> |
|-----------------------------|--------------------|---------------------|--|
| F 1040 | 4a,b, 5a,b | Yes | <p>➤ IRAs, pensions and annuities See F 1099-R and F 8606 limitations</p> <p>Not in scope for:</p> <p>➤ Foreign retirement arrangements (may need special reporting on FinCEN FBAR 114 or F 8938)</p> |
| F 1040 | 6a-c | Yes | <p>➤ Social Security benefits Including foreign social security from Canada or Germany (but not other countries) that is treated as U.S. Social Security</p> |
| F 1040 | 7 | Yes | <p>➤ Capital gain or (loss) See F 8949 limitations</p> |
| F 1040 | 12 | Yes | <p>➤ Standard deduction or Itemized deductions (from Schedule A) See F 1040, Schedule A limitations</p> |
| F 1040 | 13 | Yes | <p>➤ Qualified Business Income deduction See F 8995 and F 8995-A limitations</p> |
| F 1040 | 16 | Yes | <p>➤ Tax See F 8615, F 8814, F 4972</p> |
| F 1040 | 19 | Yes | <p>➤ Child tax credit or credit for other dependents</p> |
| F 1040 | 23 | Yes | <p>➤ Other taxes, including self-employment tax, from Schedule 2 See F 1040, Schedule 2 limitations</p> |
| F 1040 | 25a-c | Yes | <p>➤ Federal income tax withheld from Forms W-2, 1099 and other forms See F 1042-S and F 8805 limitations</p> |
| F 1040 | 26 | Yes | <p>➤ Estimated tax payments and amount applied from prior year return</p> |
| F 1040 | 27 | Yes | <p>➤ Earned income credit</p> |
| F 1040 | 28 | Yes | <p>➤ Additional child tax credit</p> |
| F 1040 | 29 | Yes | <p>➤ American opportunity credit</p> |
| F 1040 | 35a-d | Yes | <p>➤ Amount you want refunded to you; banking information for direct deposit of refund See also F 8888</p> |
| F 1040 | 36 | Yes | <p>➤ Refund applied to estimated tax for next year</p> |
| F 1040 | 37 | Yes | <p>➤ Amount you owe</p> |
| F 1040 | 38 | No | <p>➤ Estimated tax penalty</p> |
| F 1040, S 1 | | | <p>➤ Schedule 1 (Form 1040): Additional Income and Adjustments to Income</p> |
| F 1040, S 1 | | Yes | <p>➤ Unnumbered line at top of S 1 to report an amount from Form(s) 1099-K that was included in error or for personal items sold at a loss</p> |
| F 1040, S 1 | 1 | Yes | <p>➤ Taxable refunds, credits or offsets of state or local income taxes See F1099-G limitations</p> |
| F 1040, S 1 | 2a,b | Yes | <p>➤ Alimony received, Date of original divorce or court-approved separation agreement</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Pre-1985 divorces |
| F 1040, S 1 | 3 | Yes | <p>➤ Business income or (loss) See F 1040 Schedule C limitations</p> |
| F 1040, S 1 | 4 | No | <p>➤ Other gains or (losses)</p> |

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|-----------------------------|--------------------|---------------------|--|
| F 1040, S 1 | 5 | Yes | ➤ Rental real estate, royalties, partnerships, S corporations, trusts, etc. See F 1040 Schedule E limitations |
| F 1040, S 1 | 6 | No | ➤ Farm income or (loss) |
| F 1040, S 1 | 7 | Yes | ➤ Unemployment compensation |
| F 1040, S 1 | 8a | No | ➤ Net operating loss |
| F 1040, S 1 | 8b | Yes | ➤ Gambling income See F W-2G limitations |
| F 1040, S 1 | 8c | Yes | ➤ Cancellation of debt See F 1099-C limitations |
| F 1040, S 1 | 8d | Yes | ➤ Foreign earned income exclusion from Form 2555 See F 2555 limitations |
| F 1040, S 1 | 8e | Yes | ➤ Income from F 8853 (Taxable MSA and LTC Insurance Contract distributions) See F 8853 limitations |
| F 1040, S 1 | 8f | Yes | ➤ Income from F 8889 (Taxable Health Savings Account distribution) |
| F 1040, S 1 | 8g | Yes | ➤ Alaska Permanent Fund dividends |
| F 1040, S 1 | 8h | Yes | ➤ Jury duty pay |
| F 1040, S 1 | 8i | Yes | ➤ Prizes and awards |
| F 1040, S 1 | 8j | No | ➤ Activity not engaged in for profit income |
| F 1040, S 1 | 8k | No | ➤ Stock options |
| F 1040, S 1 | 8l | No | ➤ Income from rental of personal property |
| F 1040, S 1 | 8m | Yes | ➤ Olympic and Paralympic medals and USOC prize money |
| F 1040, S 1 | 8n | No | ➤ Sec. 951(a) inclusion |
| F 1040, S 1 | 8o | No | ➤ Sec. 951A(a) inclusion |
| F 1040, S 1 | 8p | No | ➤ Sec. 461(l) excess business loss adjustment |
| F 1040, S 1 | 8q | No | ➤ Taxable distribution from an ABLE account |
| F 1040, S 1 | 8r | Yes | ➤ Scholarship and fellowship grants not reported on Form W-2 Taxable scholarship or grant: See F 8615 for children with unearned income |
| F 1040, S 1 | 8s | Yes | ➤ Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d |
| F 1040, S 1 | 8t | Yes | ➤ Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan See F W-2 and F 1099-MISC limitations |
| F 1040, S 1 | 8u | Yes | ➤ Wages earned while incarcerated |
| F 1040, S 1 | 8z | Yes | <p>➤ Other income</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Bartering • If any part of a qualified tuition program (529 plan) or Coverdell ESA (530 plan) distribution is taxable; see F 1099-Q limitations |
| F 1040, S 1 | 11 | Yes | ➤ Educator expenses |

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|-----------------------------|--------------------|---------------------|---|
| F 1040, S 1 | 12 | Yes | ➤ Certain business expenses of reservists, performing artists and fee-basis government officials See F 2106 limitations |
| F 1040, S 1 | 13 | Yes | ➤ Health savings account deduction See F 8889 limitations |
| F 1040, S 1 | 14 | Yes | ➤ Moving expenses for members of the Armed Forces See F 3903 limitations |
| F 1040, S 1 | 15 | Yes | ➤ Deductible part of self-employment tax |
| F 1040, S 1 | 16 | No | ➤ Adjustment to income for contributions to self-employed SEP, SIMPLE and qualified plans |
| F 1040, S 1 | 17 | Yes | <p>➤ Self-employed health insurance (SEHI) deduction</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Taxpayer, spouse, or dependents had a Marketplace health insurance plan and are eligible for the Premium Tax Credit. Exception: not out of scope if the allowable SEHI deduction limit is fully met by other health insurance (such as LTC, Medicare, etc.). |
| F 1040, S 1 | 18 | Yes | ➤ Penalty on early withdrawal of savings |
| F 1040, S 1 | 19a-c | Yes | <p>➤ Alimony paid, recipient SSN, date of divorce or court approved separation agreement</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Pre-1985 divorces |
| F 1040, S 1 | 20 | Yes | ➤ IRA deduction |
| F 1040, S 1 | 21 | Yes | ➤ Student loan interest deduction |
| F 1040, S 1 | 23 | No | ➤ Archer MSA deduction |
| F 1040, S 1 | 24a | Yes | ➤ Jury duty pay (given to employer) |
| F 1040, S 1 | 24b | No | ➤ Deductible expenses – rental of personal property |
| F 1040, S 1 | 24c | Yes | ➤ Nontaxable Olympic/Paralympic/USOC medals/awards |
| F 1040, S 1 | 24d | No | ➤ Reforestation amortization and expenses |
| F 1040, S 1 | 24e | Yes | ➤ Repayment of supplemental unemployment benefits |
| F 1040, S 1 | 24f | Yes | ➤ Contribution to Sec. 501(c)(18)(D) pension plans |
| F 1040, S 1 | 24g | No | ➤ Contributions by certain chaplains to Sec. 403(b) plans |
| F 1040, S 1 | 24h | No | ➤ Attorney fees/court costs for actions involving unlawful discrimination claims |
| F 1040, S 1 | 24i | No | ➤ Attorney fees/court costs in connection with award from IRS |
| F 1040, S 1 | 24j | Yes | <p>➤ Housing deduction from Form 2555</p> <p>See F 2555 limitations</p> |
| F 1040, S 1 | 24k | No | ➤ Excess deductions of Sec. 67(e) expenses from Schedule K-1 (Form 1041) |
| F 1040, S 1 | 24z | Yes | ➤ Other adjustments |
| F 1040, S 2 | | | ➤ Schedule 2 (Form 1040): Additional Taxes |
| F 1040, S 2 | 1 | Yes | <p>In scope for:</p> <p>➤ Line a, Excess advance premium tax credit repayment. See F 8962 limitations</p> <p>Not in scope for:</p> <p>➤ All other lines unless specifically mentioned in student training or resource guide</p> |
| F 1040, S 2 | 2 | No | ➤ Alternative minimum tax |

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|-------------------------------|--------------------|---------------------|--|
| | | | Column 4 (below): Limitations or expansion of each scope topic including certification levels which may be in/out of scope. |
| F 1040, S 2 | 4 | Yes | ➤ Self-employment tax |
| F 1040, S 2 | 5 | Yes | ➤ Social Security and Medicare tax on unreported tip income, Form 4137 |
| F 1040, S 2 | 6 | No | ➤ Uncollected Social Security and Medicare taxes on wages, Form 8919 |
| F 1040, S 2 | 8 | Yes | ➤ Additional tax on IRAs or other tax-favored accounts See F 5329 limitations |
| F 1040, S 2 | 9 | No | ➤ Household employment taxes from Schedule H |
| F 1040, S 2 | 10 | Yes | ➤ Repayment of first-time homebuyer credit See F 5405 limitations |
| F 1040, S 2 | 11 | No | ➤ Additional Medicare tax from F 8959 |
| F 1040, S 2 | 12 | No | ➤ Net investment income tax from F 8960 |
| F 1040, S 2 | 13 | Yes | ➤ Uncollected Social Security and Medicare tax from F W-2 , box 12 |
| F 1040, S 2 | 14 | No | ➤ Interest on tax due on installment income |
| F 1040, S 2 | 15 | No | ➤ Interest on deferred tax on gain from certain installment sales |
| F 1040, S 2 | 16 | No | ➤ Recapture of low-income housing credit |
| F 1040, S 2 | 17a | No | ➤ Recapture of other credits |
| F 1040, S 2 | 17b | No | ➤ Recapture of federal mortgage subsidy |
| F 1040, S 2 | 17c | Yes | ➤ Additional tax on HSA distributions See F 8889 limitations |
| F 1040, S 2 | 17d | No | ➤ Additional tax on an HSA; didn't remain an eligible individual |
| F 1040, S 2 | 17e | No | ➤ Additional tax on Archer MSA distributions |
| F 1040, S 2 | 17f | No | ➤ Additional tax on Medicare Advantage MSA distributions |
| F 1040, S 2 | 17g | No | ➤ Recapture of a charitable contribution deduction |
| F 1040, S 2 | 17h | No | ➤ Income from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A |
| F 1040, S 2 | 17i | No | ➤ Compensation from a nonqualified deferred compensation plan described in 457A plan |
| F 1040, S 2 | 17j | No | ➤ Section 72(m)(5) excess benefits tax |
| F 1040, S 2 | 17k | No | ➤ Golden parachute payments |
| F 1040, S 2 | 17l | No | ➤ Tax on accumulation distribution of trusts |
| F 1040, S 2 | 17m | No | ➤ Excise tax on insider stock compensation from an expatriated company |
| F 1040, S 2 | 17n | No | ➤ Look-back interest |
| F 1040, S 2 | 17o | No | ➤ Tax on non-effectively connected income |
| F 1040, S 2 | 17p | No | ➤ Interest from Form 8621, line 16f |
| F 1040, S 2 | 17q | No | ➤ Interest from Form 8621, line 24 |
| F 1040, S 2 | 17z | No | ➤ Other taxes |
| F 1040, S 2 | 20 | No | ➤ Section 965 net tax liability installment from Form 965-A |
| F 1040, S 3 | | | ➤ Schedule 3 (Form 1040): Additional Credits and Payments |
| F 1040, S 3 | 1 | Yes | ➤ Foreign tax credit See F 1116 limitations |

AARP Foundation Tax-Aide Scope Manual (TY2024)

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|-----------------------------|--------------------|---------------------|---|
| F 1040, S 3 | 2 | Yes | ➤ Credit for child and dependent care expenses from F 2441 |
| F 1040, S 3 | 3 | Yes | ➤ Education credits from F 8863 |
| F 1040, S 3 | 4 | Yes | ➤ Retirement savings contribution credit from F 8880 |
| F 1040, S 3 | 5a | No | ➤ Residential clean energy credit from F 5695 , line 15 |
| F 1040, S 3 | 5b | Yes | ➤ Energy efficient home improvement credit from F 5695 , line 32 |
| F 1040, S 3 | 6a | No | ➤ General business credit from Form 3800 |
| F 1040, S 3 | 6b | No | ➤ Credit for prior year minimum tax from Form 8801 |
| F 1040, S 3 | 6c | No | ➤ Adoption credit from Form 8839 |
| F 1040, S 3 | 6d | Yes | ➤ Credit for the elderly or disabled from Schedule R |
| F 1040, S 3 | 6f | No | ➤ Clean vehicle credit from Form 8936 |
| F 1040, S 3 | 6g | No | ➤ Mortgage interest credit from Form 8396 |
| F 1040, S 3 | 6h | No | ➤ District of Columbia first-time homebuyer credit from Form 8859 |
| F 1040, S 3 | 6i | No | ➤ Qualified electric vehicle credit from Form 8834 |
| F 1040, S 3 | 6j | No | ➤ Alternative fuel vehicle refueling property credit from Form 8911 |
| F 1040, S 3 | 6k | No | ➤ Credit to holders of tax credit bonds from Form 8912 |
| F 1040, S 3 | 6l | No | ➤ Amount on Form 8978, line 14 |
| F 1040, S 3 | 6m | No | ➤ Credit for previously owned clean vehicles from Form 8936 |
| F 1040, S 3 | 6z | No | ➤ Other nonrefundable credits |
| F 1040, S 3 | 9 | Yes | ➤ Net premium tax credit See F 8962 limitations |
| F 1040, S 3 | 10 | Yes | ➤ Amount paid with request for extension to file |
| F 1040, S 3 | 11 | Yes | ➤ Excess Social Security and tier 1 RRTA tax withheld |
| F 1040, S 3 | 12 | No | ➤ Credit for federal tax paid on fuels from Form 4136 |
| F 1040, S 3 | 13a-z | No | ➤ Other payments or refundable credits |
| F 1040, S 8812 | | Yes | ➤ Credits for Qualifying Children and Other Dependents |
| F 1040, S A | | Yes | <p>➤ Itemized Deductions See F 1098-C, F 2106, and F 8283 limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Line 9 investment interest • Line 15 casualty or theft loss(es); see the Casualty Loss Screening Tool • Taxpayers affected by a charitable contribution carryover • See entry for F 8283 for scope limitations on noncash charitable contributions • Donation of property previously depreciated • Donation of capital gain property (such as securities or art work) • Repayment of previously taxed income over \$3,000 |

AARP Foundation Tax-Aide Scope Manual (TY2024)

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|-----------------------------|--------------------|---------------------|--|
| F 1040, S B | | Yes | <p>➤ Interest and Ordinary Dividends See F 1099-DIV, F 1099-INT and F 1099-OID limitations See F 8960 limitations for AGI threshold amounts where return would be OOS Not in scope for:</p> <ul style="list-style-type: none"> • If F 3520, F 8938, or FinCEN FBAR F 114 are required |
| F 1040, S C | | Yes | <p>➤ Profit or Loss from Business (Sole Proprietorship) See F 1099-K, F 1099-MISC, F 1099-NEC, and F 8959 limitations See F 1040, S 1, Line 17 (SEHI deduction) limitations related to Marketplace insurance See NTTC Schedule C Guidelines Not in scope for:</p> <ul style="list-style-type: none"> • Hobby income or not for profit activity • Professional gamblers • Illegal business activity, including controlled substances • Rental activities that are a business because substantial services were provided • Bartering • 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 • Actual expense method for vehicles • Depletion (in scope with SPEC approval and training) • Depreciation, amortization or when F 4562 is required • Expenses for employees or contract labor • Vehicle rental or lease more than 30 days (use standard mileage rate method only) • Casualty losses • Total expenses over \$50,000 • Business use of home • Net losses • Limited liability companies (LLCs) |
| F 1040, S D | | Yes | <p>➤ Capital Gains and Losses See F 1099-B and F 8949 limitations See F 8960 limitations for AGI threshold amounts where return would be OOS Not in scope for:</p> <ul style="list-style-type: none"> • Lines 4 and 11 |

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|-----------------------------|--------------------|---------------------|---|
| F 1040, S E | | Yes | <p>➤ Supplemental Income and Loss See F 1099-MISC and S K-1 limitations See F 8960 limitations for AGI threshold amounts where return would be OOS</p> <p>In scope for:</p> <ul style="list-style-type: none"> Rental of personal residence with Military certification only and taxpayer is active duty military; See F 8582 limitations; taxpayer must provide depreciation amount Land rental or royalties with no expenses Rental of personal residence for less than 15 days is not considered a rental activity (Residence must have had at least 15 days of personal use during the year.) <p>Not in scope for:</p> <ul style="list-style-type: none"> Rental properties other than as above Taxpayers who rent their property at less than fair rental value Actual expense method for vehicle expense deductions Taxpayers who are unable to provide an amount for depreciation (applies to Military returns that are in scope only) Part I, lines 5-19 except <ul style="list-style-type: none"> Line 19 is in scope to offset less than 15-day rental reported on a F 1099 Depletion and expenses (in scope with SPEC approval and training) Parts II-IV Part V lines 40, 42, 43 Taxpayers who filed or need to file Form(s) 1099 |
| F 1040, S EIC | | Yes | ➤ Earned Income Credit |
| F 1040, S F | | No | ➤ Profit or Loss From Farming |
| F 1040, S H | | No | ➤ Household Employment Taxes |
| F 1040, S J | | No | ➤ Income Averaging for Farmers and Fishermen |
| F 1040, S LEP | | Yes | ➤ Request for Change in Language Preference |
| F 1040, S R | | Yes | ➤ Credit for the Elderly or the Disabled |
| F 1040, S SE | | Yes | <p>➤ Self-Employment Tax See F 8959 (Additional Medicare Tax) limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> Ministers or church workers if special rules apply (see F W-2 limitations) |
| F 1040-C | | No | ➤ U.S. Departing Alien Income Tax Return |
| F 1040-ES | | Yes | ➤ Estimated Tax for Individuals |
| F 1040-NR | | Yes | <p>➤ U.S. Nonresident Alien Income Tax Return</p> <p>In scope with Foreign Student certification only for:</p> <ul style="list-style-type: none"> Student on F, J, or M Visa Teacher on J or Q Visa Trainee on J Visa <p>Not in scope for:</p> <ul style="list-style-type: none"> Individuals having a dual status for the tax year 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 Trainee on Q Visa |

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|-----------------------------|--------------------|---------------------|--|
| F 1040-SR | | Yes | ➤ U.S. Tax Return for Seniors See F 1040 limitations |
| F 1040-SS | | Yes | ➤ U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit) for Bona Fide Residents of Puerto Rico In scope with Puerto Rico certification only |
| F 1040-X | | Yes | ➤ Amended U.S. Individual Income Tax Return Not in scope for: <ul style="list-style-type: none"> 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 56 | | No | ➤ Notice Concerning Fiduciary Relationship |
| F 461 | | No | ➤ Limitation on Business Losses |
| 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 | ➤ Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment) Not in scope for: <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 1041, S K-1 | | Yes | ➤ Beneficiary's Share of Income, Deductions, Credits, etc. If Schedule K-1 is not for Form 1041, then instead see: F 1065, S K-1 and F 1120-S, S K-1 In scope for: <ul style="list-style-type: none"> Interest, dividends, capital gains and losses, tax-exempt interest, sec 199A REIT dividends, royalty income and associated foreign tax credits only (subject to F 1116 and F 8960 limitations) |
| F 1042-S | | Yes | ➤ Foreign Person's U.S. Source Income Subject to Withholding In scope with Foreign Student certification only |
| F 1045 | | No | ➤ Application for Tentative Refund |
| F 1065, S K-1 | | Yes | ➤ Partner's Share of Income, Deductions, Credits, etc. If Schedule K-1 is not for Form 1065, then instead see: F 1041, S K-1 and F 1120-S, S K-1 In scope for: <ul style="list-style-type: none"> Interest, dividends, capital gains and losses, tax-exempt interest, sec 199A REIT dividends, royalty income and associated foreign tax credits only (subject to F 1116 and F 8960 limitations) Not in scope for: <ul style="list-style-type: none"> Part II showing a negative ending capital account in Section L |
| F 1065, S K-3 | | Yes | ➤ Partner's Share of Income, Deductions, Credits, etc.—International Disregard S K-3 if F 1116 simplified limitation election applies If F 1116 is required, then in scope with International certification only See F 1116 limitations |
| F 1066, S Q | | No | ➤ Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation |
| F 1095-A | | Yes | ➤ Health Insurance Marketplace Statement See F 8962 limitations |
| 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 | <p>➤ Contributions of Motor Vehicles, Boats, and Airplanes</p> <p>In scope only for:</p> <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 (information only) |
| F 1098-T | | Yes | <p>➤ Tuition Statement</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Boxes 4 and 6 (Adjustments) if amending prior year's return or recapture of a prior education credit is necessary |
| F 1099-A | | Yes | <p>➤ Acquisition or Abandonment of Secured Property</p> <p>See F 982 limitations</p> <p>In scope only for:</p> <ul style="list-style-type: none"> • Qualified principal residence only |
| F 1099-B | | Yes | <p>➤ Proceeds from Broker and Barter Exchange Transactions</p> <p>See F 8949 limitations</p> <p>See F 8960 limitations for AGI threshold amounts where return would be OOS</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • FATCA filing requirement • Boxes 1f (Accrued Market Discount), 3, 7-11, and 13 • Box 2 checked for "Ordinary" |
| F 1099-C | | Yes | <p>➤ Cancellation of Debt</p> <p>See F 982 for main home mortgage debt cancellation limitations</p> <p>In scope only for:</p> <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 certain student loan debt in 2021 – 2025 (no F 1099-C should be issued) <p>Not in scope for:</p> <ul style="list-style-type: none"> • Cancellation of debt as part of a bankruptcy or if taxpayer is in bankruptcy • Cancellation of debt when Form 1099-C includes interest in box 3 (exception listed above) |
| F 1099-CAP | | Yes | ➤ Changes in Corporate Control and Capital Structure (info only) |
| F 1099-DA | | No | ➤ Digital Asset Proceeds for Broker Transactions |

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|-----------------------------|--------------------|---------------------|--|
| F 1099-DIV | | Yes | <p>➤ Dividends and Distributions See F 8960 limitations for AGI threshold amounts where return would be OOS</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 9-10 (Liquidation Distributions) • FATCA filing requirement <p>For nonresident aliens only, not in scope for:</p> <ul style="list-style-type: none"> • Box 2e Section 897 ordinary dividends • Box 2f Section 897 capital gain |
| 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 • Box 5, RTAA payments • Box 6, Taxable grants • 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-INT | | Yes | <p>➤ Interest Income See F 8960 limitations for AGI threshold amounts where return would be OOS</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" <u>if AMT is generated</u> • 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) • Accrued Interest (interest on bonds bought or sold between interest dates) • FATCA filing requirement |

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| F 1099-K | | Yes | <p>➤ Payment Card and Third Party Network Transactions See NTTC Form 1099-K Payments</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Taxable self-employment income (such as gig-economy driving); See Schedule C limitations • Taxable rental income; See Schedule E limitations • Non-taxable income; e.g. sale of personal property at a loss, reimbursements, gifts, etc. Taxpayer must provide taxable vs nontaxable breakdown <p>Not in scope for:</p> <ul style="list-style-type: none"> • Forms 1099-K received for any other type of taxable income, for example: <ul style="list-style-type: none"> ○ Sale of personal property (including event tickets) for more than the original cost ○ Sale of property that was used in the taxpayer's business ○ Payments received for hobbies or other not for profit activities |
| F 1099-LS | | No | ➤ Reportable Life Insurance Sales |
| F 1099-LTC | | Yes | ➤ Long-Term Care and Accelerated Death Benefits |
| F 1099-MISC | | Yes | <p>➤ Miscellaneous Information See F 1040 Schedule 1, Schedule C and Schedule E limitations. For Rents and Royalties, see F 8960 limitations for AGI threshold amounts where return would be OOS.</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Box 5 Fishing boat proceeds • Box 6 Medical and Health Care Payments (however, caregiver income is in scope; see NTTC Medicaid Waiver Payments Guide) • Boxes 7, 9-15 • FATCA filing requirement |
| F 1099-NEC | | Yes | <p>➤ Nonemployee Compensation See F 1040 Schedule 1 and Schedule C limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Athletes receiving NIL (Name, Image, Likeness) income |
| F 1099-OID | | Yes | <p>➤ Original Issue Discount See F 8960 limitations for AGI threshold amounts where return would be OOS</p> <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 | <p>➤ Taxable Distributions Received from Cooperatives</p> <p>In scope for:</p> <ul style="list-style-type: none"> • Box 1 if for personal use only (not taxable and no need to report) |
| F 1099-Q | | Yes | <p>➤ Payment from Qualified Education Programs (under sections 529 and 530)</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Distribution was more than the amount of the qualified expenses |
| F 1099-QA | | Yes | <p>➤ Distribution from ABLE Accounts</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Distribution was more than the amount of the qualified expenses |
| F 1099-SB | | No | ➤ Seller's Investment in Life Insurance Contract |

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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>In scope for:</p> <ul style="list-style-type: none"> Box 7 code B only if taxable amount has been determined <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 for past years Box 7 codes 5, 8, 9, A, E, K, N, P & R Box 7 codes J or T if the distribution was <u>not</u> a qualified distribution or if first-time homeowner exception applies Box 7 code D: If box 2a is blank and the taxpayer is unable to obtain the taxable amount from the issuer, the return is out of scope. Also, see F 8960 limitations for AGI threshold amounts where return would be OOS. Distributions that are eligible for Form 8915-F and the taxpayer chooses to use that form. |
| F 1099-S | | Yes | <p>➤ Proceeds from Real Estate Transactions See F 8949 limitations</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"> If home was used for rental or business purposes at any point in the past Sales of business property, including like-kind (Sec. 1031) exchanges Installment sales income, including sales eligible for installment sale treatment |
| F 1099-SA | | Yes | <p>➤ Distributions from an HSA, Archer MSA or Medicare Advantage MSA See F 8889 limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> Archer MSA Medicare Advantage MSA |
| F 1116 | | Yes | <p>➤ Foreign Tax Credit</p> <p>In scope for:</p> <ul style="list-style-type: none"> Simplified limitation, when eligible (the Election to Claim the Foreign Tax Credit Without Filing Form 1116) Completing F 1116 is in scope with International certification only <p>Not in scope for:</p> <ul style="list-style-type: none"> Taxpayers who may deduct a foreign income tax that is not allowed as a credit in certain circumstances Certain expenses deducted to reduce foreign gross income A carryback or carryover on F 1116 "Section 901(j) income" category |
| F 1120-S, S K-1 | | Yes | <p>➤ Shareholder's Share of Income, Deductions, Credits, etc. If Schedule K-1 is not for Form 1120-S, then instead see: F 1041, S K-1 and F 1065, S K-1</p> <p>In scope for:</p> <ul style="list-style-type: none"> Interest, dividends, capital gains and losses, tax-exempt interest, sec 199A REIT dividends, royalty income and associated foreign tax credits only (subject to F 1116 and F 8960 limitations) |

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|-----------------------------|--------------------|---------------------|--|
| F 1120-S, S K-3 | | Yes | <p>➤ Shareholder's Share of Income, Deductions, Credits, etc.—International Disregard S K-3 if F 1116 simplified limitation election applies If F 1116 is required, then in scope with International certification only</p> <p>➤ See F 1116 limitations</p> |
| 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 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 | ➤ Underpayment of Estimated Tax by Individuals, Estates and Trusts |
| F 2439 | | No | ➤ Notice to Shareholder of Undistributed Long-Term Capital Gains |
| F 2441 | | Yes | <p>➤ Child and Dependent Care Expenses 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 In scope with International certification only</p> |
| F 2848 | | Yes | <p>➤ Power of Attorney and Declaration of Representative In scope but volunteers may not complete Form 2848 on behalf of taxpayers.</p> |
| F 3468 | | No | ➤ Investment Credit |
| F 3520 | | No | ➤ Foreign Trusts/Foreign Gifts |
| F 3800 | | No | ➤ General Business Credit |
| F 3903 | | Yes | <p>➤ Moving Expenses In scope for active duty military taxpayer; requires Military certification</p> |
| F 3922 | | No | <p>➤ Transfer of Stock Acquired Through an Employee Stock Purchase Plan In scope for: Issuance of form for information only Out of scope: Disposition of stock acquired by such option exercise</p> |
| F 4136 | | No | ➤ Credit for Federal Tax Paid on Fuels |
| F 4137 | | Yes | <p>➤ Social Security and Medicare Taxes on Unreported Tip Income See F 8959 (Additional Medicare Tax) limitations</p> |
| F 4255 | | No | ➤ Recapture of Investment Credit |
| 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 |

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|-----------------------------|--------------------|---------------------|--|
| 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"> • Part I • Part IX only to request a waiver of the additional tax when the RMD was not taken on time Not in scope for: <ul style="list-style-type: none"> • Parts II through VIII |
| F 5405 | | Yes | ➤ Repayment of the First-Time Homebuyer Credit Not in scope for: <ul style="list-style-type: none"> • Taxpayers whose 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. |
| 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) |
| F 5695 | | Yes | ➤ Residential Energy Credit In scope for: <ul style="list-style-type: none"> • Part II Energy Efficient Home Improvement Credit Not in scope for: <ul style="list-style-type: none"> • Part I Residential Clean Energy Credit |
| F 6251 | | No | ➤ Alternative Minimum Tax In scope only if the form is automatically generated and AMT does NOT apply |
| F 6252 | | No | ➤ Installment Sales Income |
| F 6781 | | No | ➤ Gains and Losses From Section 1256 Contracts and Straddles |
| F 7206 | | Yes | ➤ Self-Employed Health Insurance Deduction |
| F 8275 | | No | ➤ Disclosure Statement |
| F 8275-R | | No | ➤ Regulation Disclosure Statement |
| F 8283 | | Yes | ➤ Noncash Charitable Contributions Not in scope for: <ul style="list-style-type: none"> • Total non-cash contributions in excess of \$5,000 • Donation of any vehicle, boat, or airplane worth more than \$500 • Donation of capital gain (appreciated) property • Donations of assets used in a business • Section B |
| F 8332 | | Yes | ➤ Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent |
| F 8379 | | Yes | ➤ Injured Spouse Allocation See F 8958 limitations (community property states) |
| F 8396 | | No | ➤ Mortgage Interest Credit |
| F 8453 | | Yes* | ➤ U.S. Individual Income Tax Transmittal for an IRS e-file Return * Tax-Aide policy is to not mail these or any other forms or documents. |

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|-----------------------------|--------------------|---------------------|--|
| F 8582 | | No | <p>➤ Passive Activity Loss Limitations</p> <p>In scope only for:</p> <ul style="list-style-type: none"> Activity duty military taxpayer with rental loss if no entries are required beyond automatic entries by the software; requires Military certification |
| F 8606 | | Yes | <p>➤ Nondeductible IRAs</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> Part III |
| F 8615 | | No | <p>➤ Tax for Certain Children Who Have Unearned Income (also known as Kiddie Tax)</p> <p>In scope only if Counselor training has been provided for:</p> <ul style="list-style-type: none"> Native Americans receiving per capita payments Alaska residents receiving permanent fund dividends |
| 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 – Individuals, Estates, and Trusts |
| 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 only if Counselor training has been provided for:</p> <ul style="list-style-type: none"> Alaska residents receiving permanent fund dividends |
| F 8815 | | No | <p>➤ Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989</p> <p>(For Filers With Higher Education Expenses)</p> |
| F 8821 | | No | ➤ Tax Information Authorization |
| F 8824 | | No | ➤ Like-Kind Exchanges |
| 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 | ➤ Qualified Electric Vehicle Credit |
| F 8839 | | No | ➤ Qualified Adoption Expenses |
| F 8853 | | Yes | <p>➤ Archer MSAs and Long-Term Care Insurance Contracts</p> <p>In scope for:</p> <p>Section C only (Long-Term Care (LTC) Insurance Contracts)</p> <p>Not in scope if anyone other than the taxpayer also received payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured</p> |
| F 8857 | | No | ➤ Request for Innocent Spouse Relief |
| F 8862 | | Yes | ➤ Information to Claim Certain Credits After Disallowance |
| F 8863 | | Yes | ➤ Education Credits (American Opportunity and Lifetime Learning Credits) |
| F 8865 | | No | ➤ Return of U.S. Persons With Respect to Certain Foreign Partnerships |
| F 8880 | | Yes | ➤ Credit for Qualified Retirement Savings Contributions |
| F 8886 | | No | ➤ Reportable Transaction Disclosure Statement |
| F 8888 | | Yes | ➤ Allocation of Refund |

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|-----------------------------|--------------------|---------------------|--|
| F 8889 | | Yes | <p>➤ Health Savings Accounts (HSAs)</p> <p>Not in scope for:</p> <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 • Part III, Income and 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 account (MSA) contribution (line 4) • Participants in an HRA or a general-purpose health FSA who also make an HSA contribution |
| F 8903 | | No | ➤ Domestic Production Activities Deduction |
| F 8908 | | No | ➤ Energy Efficient Home Credit |
| F 8910 | | No | ➤ Alternative Motor Vehicle Credit |
| F 8911 | | No | ➤ Alternative Fuel Vehicle Refueling Property Credit |
| F 8915-F | | No | ➤ Qualified Disaster Retirement Plan Distributions and Repayments |
| F 8919 | | No | ➤ Uncollected Social Security and Medicare Tax on Wages |
| F 8936 | | No | ➤ Clean Vehicle Credits |
| F 8938 | | No | ➤ Statement of Specified Foreign Financial Assets |
| F 8948 | | No | <p>➤ Preparer Explanation for Not Filing Electronically</p> <ul style="list-style-type: none"> • Not applicable to volunteers |

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|-----------------------------|--------------------|---------------------|--|
| F 8949 | | Yes | <p>➤ Sales and other Dispositions of Capital Assets See F 1099-B and F 1099-S 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) • Capital gains and losses reported on S K-1 • Capital loss carryovers • 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 • 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, P, 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 | | Yes | <p>➤ Allocation of Tax Amounts Between Certain Individuals in Community Property States</p> <p>In scope only if training provided and not prohibited by State Coordinator</p> <p>See NTTC Community Property: Guidance for Married Taxpayers Not Filing MFJ in a Community Property State.</p> |
| F 8959 | | No | <p>➤ Additional Medicare Tax</p> <p>See table in When high income can cause a return to be out of scope for details on when this OOS form would be required</p> |
| F 8960 | | No | <p>➤ Net Investment Income Tax – Individuals, Estates and Trusts</p> <p>See table in When high income can cause a return to be out of scope for details on when this OOS form would be required</p> |

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|-----------------------------|--------------------|---------------------|--|
| 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 • Employee has code FF in box 12 of Form W-2, has a Marketplace policy, and is otherwise eligible for PTC • Employee covered through an Individual Coverage Health Reimbursement Arrangement (ICHRA) if the taxpayer claims entitlement to PTC |
| F 8995 | | Yes | <p>➤ Qualified Business Income Deduction Simplified Computation</p> <p>See F 1040 Schedules B, C, and E, F 1041 S K-1, F 1065 S K-1, and F 1120-S S K-1 limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Any carryover item from a prior year (lines 3 or 7) |
| F 8995-A and its Sch A-D | | No | <p>➤ Qualified Business Income Deduction</p> <p>See table in When high income can cause a return to be out of scope for details on when this OOS form would be required</p> |
| F 9000 | | Yes | ➤ Alternative Media Preference |
| 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 15400 | | No | ➤ Clean Vehicle Seller Report |
| F RRB-1099 | | Yes | ➤ Payments by the Railroad Retirement Board (Blue, Tier 1, Social Security Equivalent) |
| F RRB-1099-R | | Yes | ➤ Annuities or Pensions by the Railroad Retirement Board (Green, Tier 2) |
| F SS-8 | | No | ➤ Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding |
| 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 (test combined spouses' box 5 if MFJ) |
| F T (Timber) | | No | ➤ Forest Activities Schedule |

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|-----------------------------|--------------------|---------------------|---|
| F W-2 | | Yes | <p>➤ Wage and Tax Statement See F 8959 (Additional Medicare Tax) limitations In Scope for church employees with wages greater than \$108.28 and boxes 3 and 5 blank (No social security or Medicare withheld). S SE must be completed.</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> Box 12 codes: <ul style="list-style-type: none"> Q (Military certification required) R, T, Z 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 | <p>➤ Certain Gambling Winnings</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> Professional gamblers who use Schedule C Those wishing to use the IRS per-session method |
| F W-7 | | Yes | ➤ Application for IRS Individual Taxpayer Identification Number (ITIN) |
| FinCEN FBAR F 114 | | No | ➤ Report of Foreign Bank and Financial Accounts (must be filed electronically at FinCEN.gov) |
| S K-1 or S K-3 | | | <p>➤ See the specific Schedule K-1 or K-3 for information on its scope</p> <ul style="list-style-type: none"> F 1041, S K-1 (Beneficiary's Share of Income, Deductions, Credits, etc.) F 1065, S K-1 or S K-3 (Partner's Share of Income, Deductions, Credits, etc.) F 1120-S, S K-1 or S K-3 (Shareholder's Share of Income, Deductions, Credits, etc.) |