

National Tax Training Committee

Scope Manual

Tax Year 2022

AARP Foundation Tax-Aide Scope Manual (TY2022)

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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.

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.

Scope Manual Changes for Tax Year 2022

- Significant changes from tax year 2021 are highlighted in **yellow**
- Line and box designations are updated to reflect the current year [Form 1040](#) and [Schedules 1-3](#)
 - New lines are highlighted in **yellow** to show where additional detail has been added or reporting has moved from F 1040 line 1 to S 1
 - Renumbered lines within the same Form or Schedule are not highlighted
- Table of Contents has been added with clickable links for faster navigation (there is also a return to TOC link at bottom of each page)
- Schedules have been renamed to also specify their form and the Scope Table has been sorted
- Scope for the following has been clarified:
 - [Form 1042-S](#) is in scope, but only with Foreign Student certification
 - [Form 1099-B](#) is OOS if box 2 is checked for “Ordinary”
 - [Form 1099-G](#) boxes 5 (RTAA payments) and 6 (Taxable grants) are in scope
 - [Form 1099-K](#) scope is defined in greater detail
 - [Form 1099-R](#) revised regarding when box 7 codes J and T are OOS
 - [Form 8958](#) is in scope, but only if training provided and not prohibited by State Coordinator
 - [Form 9000](#) (Request for Alternative Format or Language) is in scope
- A new section has been added regarding locally limiting scope

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.
- 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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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	<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		Yes	<p>➤ U.S. Individual Income Tax Return See Community Property: Guidance for Married Taxpayers Not Filing MFJ in a Community Property State in the Portal library.</p> <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 digital assets (virtual currencies or NFTs) during the year
F 1040	1a	Yes	<p>➤ Total amount from Form(s) W-2, box 1 (Wages, tips, other compensation) See F W-2 limitations Foreign employer compensation is in scope with International certification only</p>
F 1040	1b	Yes	➤ Household employee wages not reported on Form(s) W-2
F 1040	1c	Yes	➤ Tip income not reported on line 1a
F 1040	1d	Yes	➤ Certain Medicaid waiver payments not reported on Form(s) W-2
F 1040	1e	Yes	➤ Taxable dependent care benefits from Form 2441
F 1040	1f	No	➤ Employer-provided adoption benefits from Form 8839
F 1040	1g	No	➤ Wages from Form 8919
F 1040	1h	Yes	<p>➤ Other earned income See F 1099-R limitations</p>
F 1040	1i	Yes	<p>➤ Nontaxable combat pay election In scope with Military certification only</p>
F 1040	2a,b	Yes	<p>➤ Tax-exempt and taxable interest See F 1099-INT limitations</p>
F 1040	3a,b	Yes	<p>➤ Qualified and ordinary dividends See F 1099-DIV limitations</p>
F 1040	4a,b, 5a,b	Yes	<p>➤ IRAs, pensions and annuities See F 1099-R and F 8606 limitations Not in scope for:</p> <p>➤ Foreign retirement arrangements (may need special reporting on FinCEN FBAR 114 or F 8938)</p>

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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	6a-c	Yes	➤ 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	➤ Capital gain or (loss) See F 8949 limitations
F 1040	12	Yes	➤ Standard deduction or Itemized deductions (from Schedule A) See F 1040, Schedule A limitations
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 or credit for other dependents
F 1040	23	Yes	➤ Other taxes, including self-employment tax, from Schedule 2 See F 1040, Schedule 2 limitations
F 1040	25a-c	Yes	➤ Federal income tax withheld from Forms W-2, 1099 and other forms See F 1042-S and F 8805 limitations
F 1040	26	Yes	➤ Estimated tax payments and amount applied from prior year return
F 1040	27	Yes	➤ Earned income credit
F 1040	28	Yes	➤ Additional child tax credit
F 1040	29	Yes	➤ American opportunity credit
F 1040	35a-d	Yes	➤ Amount you want refunded to you; banking information for direct deposit of refund See also F 8888
F 1040	36	Yes	➤ Refund applied to estimated tax for next year
F 1040	37	Yes	➤ Amount you owe
F 1040	38	No	➤ Estimated tax penalty See F 2210 limitations
F 1040, S 1			➤ Schedule 1 (Form 1040): Additional Income and Adjustments to Income
F 1040, S 1	1	Yes	➤ Taxable refunds, credits or offsets of state or local income taxes See F 1099-G limitations
F 1040, 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
F 1040, S 1	3	Yes	➤ Business income or (loss) See F 1040 Schedule C limitations
F 1040, S 1	4	No	➤ Other gains or (losses)
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

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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	No	➤ 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	➤ Other income Not in scope for: <ul style="list-style-type: none"> • Bartering or digital assets (virtual currencies or NFTs) • 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
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

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F 1040, S 1	15	Yes	➤ Deductible part of self-employment tax
F 1040, S 1	16	No	➤ Self-employed SEP, SIMPLE and qualified plans
F 1040, 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
F 1040, S 1	18	Yes	➤ Penalty on early withdrawal of savings
F 1040, S 1	19a-c	Yes	➤ Alimony paid, recipient SSN, date of divorce or court approved separation agreement Not in scope for: <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	No	➤ 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	➤ Housing deduction from Form 2555 See F 2555 limitations
F 1040, S 1	24k	No	➤ Excess deductions of Sec. 67(e) expenses from Schedule K-1 (Form 1041)
F 1040, S 1	24z	No	➤ Other adjustments
F 1040, S 2			➤ Schedule 2 (Form 1040): Additional Taxes
F 1040, S 2	1	No	➤ Alternative minimum tax
F 1040, S 2	2	Yes	➤ Excess advance premium tax credit repayment See F 8962 limitations
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

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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
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	5	Yes	➤ Residential energy credit See F 5695 limitations
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

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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	6e	No	➤ Alternative motor vehicle credit from Form 8910
F 1040, S 3	6f	No	➤ Qualified plug-in electric drive motor vehicle credit from Form 8936, including new clean vehicles
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	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	No	➤ Form 2439
F 1040, S 3	13b	No	➤ Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021
F 1040, S 3	13d	No	➤ Credit for repayment of amounts included in income from earlier years
F 1040, S 3	13f	No	➤ Deferred amount of net 965 tax liability
F 1040, S 3	13h	No	➤ Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021
F 1040, S 3	13z	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) • 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 (such as securities or art work) • Repayment of previously taxed income over \$3,000
F 1040, S B		Yes	<p>➤ Interest and Ordinary Dividends See F 1099-INT, F 1099-DIV, and F 1099-OID limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • If FinCEN FBAR F 114, F 3520 or F 8938 are required

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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, S C		Yes	<p>➤ Profit or Loss from Business (Sole Proprietorship) See F 1099-K, F 1099-MISC, and F 1099-NEC limitations See Schedule C Guidelines in the Portal Library</p> <p>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 • Any transaction involving digital assets (virtual currencies or NFTs) • 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 \$35,000 • Business use of home • Net losses
F 1040, S D		Yes	<p>➤ Capital Gains and Losses See F 8949 and F 1099-B limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Digital assets (virtual currencies or NFTs) (owning or transactions) • 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</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 <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 Alternative Language Products by Taxpayers with Limited English Proficiency (LEP)
F 1040, S R		Yes	➤ Credit for the Elderly or the Disabled
F 1040, 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 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, M or Q Visa • Teacher or 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
F 1040-PR		Yes	<p>➤ Spanish-language version of F 1040-SS</p> <p>In scope with Puerto Rico certification only</p>
F 1040-SP		Yes	<p>➤ Declaración de impuestos de los Estados Unidos Sobre los Ingresos Personales</p> <p>See F 1040 limitations</p>

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F 1040-SR		Yes	<p>➤ U.S. Tax Return for Seniors See F 1040 limitations</p>
F 1040-SS		Yes	<p>➤ 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</p>
F 1040-X		Yes	<p>➤ Amended U.S. Individual Income Tax Return Not in scope for:</p> <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 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 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 1041, S K-1		Yes	<p>➤ 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:</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 limitations)
F 1042-S		Yes	<p>➤ Foreign Person's U.S. Source Income Subject to Withholding In scope with Foreign Student certification only</p>
F 1045		No	➤ Application for Tentative Refund
F 1065, S K-1		Yes	<p>➤ 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:</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 limitations) <p>Not in scope for:</p> <ul style="list-style-type: none"> • Part II showing a negative ending capital account in Section L
F 1065, S K-3		Yes	<p>➤ 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</p>
F 1066, S 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 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	<p>➤ Contributions of Motor Vehicles, Boats, 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 correction to last 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>Not in scope for:</p> <ul style="list-style-type: none"> • FATCA filing requirement • Boxes 1f, 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
F 1099-CAP		Yes	➤ Changes in Corporate Control and Capital Structure (info only)
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

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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</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 <u>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) • Interest on bonds bought or sold between interest dates unless shown on 1099-INT • FATCA filing requirement
F 1099-K		Yes	<p>➤ Payment Card and Third Party Network Transactions</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; 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
F 1099-LTC		Yes	<p>➤ Long-Term Care and Accelerated Death Benefits</p>
F 1099-MISC		Yes	<p>➤ Miscellaneous Information</p> <p>See F 1040 Schedule 1, Schedule C and Schedule E limitations</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 Medicaid Waiver Payments Guide in Portal Library) • Boxes 7-15 • FATCA filing requirement
F 1099-NEC		Yes	<p>➤ Nonemployee Compensation</p> <p>See F 1040 Schedule 1 and Schedule C limitations</p>

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F 1099-OID		Yes	<p>➤ Original Issue Discount</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 Account</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-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 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 not 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.
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"> • 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</p> <p>See F 8889 limitations</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Archer MSA • Medicare Advantage MSA

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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.</p> <p>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 limitations)
F 1120-S, S K-3		Yes	<p>➤ Shareholder's Share of Income, Deductions, Credits, etc.—International</p> <p>Disregard S K-3 if F 1116 simplified limitation election applies</p> <p>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</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

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F 3903		Yes	<p>➤ Moving Expenses In scope for active duty military taxpayer; requires Military certification</p>
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	<p>➤ Additional Tax on Qualified Plans (including IRAs) and Other Tax-Favored Accounts In scope for:</p> <ul style="list-style-type: none"> • Parts I and IX <p>Not in scope for:</p> <ul style="list-style-type: none"> • Parts II through VIII
F 5405		Yes	<p>➤ Repayment of the First-Time Homebuyer Credit Not in scope for:</p> <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. 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)
F 5695		Yes	<p>➤ Residential Energy Credit In scope for:</p> <ul style="list-style-type: none"> • Part II Nonbusiness Energy Property Credit <p>Not in scope for:</p> <ul style="list-style-type: none"> • Part I Residential Energy Efficient Property Credit
F 6251		No	<p>➤ Alternative Minimum Tax In scope only if the form is automatically generated and AMT does NOT apply</p>
F 6252		No	➤ Installment Sales Income
F 6781		No	➤ Gains and Losses From Section 1256 Contracts and Straddles
F 8275		No	➤ Disclosure Statement
F 8275-R		No	➤ Regulation Disclosure Statement

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F 8283		Yes	<p>➤ Noncash Charitable Contributions</p> <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	➤ 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.
F 8582		No	➤ Passive Activity Loss Limitations In scope only for: <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	➤ Nondeductible IRAs Not in scope for: <ul style="list-style-type: none"> • Part III
F 8615		No	➤ Tax for Certain Children Who Have Unearned Income (also known as Kiddie Tax) In scope only if Counselor training has been provided for: <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
F 8805		No	➤ Foreign Partner's Information Statement of Section 1446 Withholding Tax
F 8814		No	➤ Parent's Election to Report Child's Interest and Dividends In scope only if Counselor training has been provided for: <ul style="list-style-type: none"> • Alaska residents receiving permanent fund dividends
F 8815		No	➤ Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989
F 8821		No	➤ Tax Information Authorization
F 8829		No	➤ Expenses for Business Use of Your Home
F 8833		No	➤ Treaty-Based Return Positive Disclosure Under Section 6114 or 7701 (b)
F 8834		No	➤ Plug-In Electric Vehicle Credit
F 8839		No	➤ Qualified Adoption Expenses
F 8853		Yes	➤ Archer MSAs and Long-Term Care Insurance Contracts In scope for: <ul style="list-style-type: none"> • Section C only (Long-Term Care (LTC) Insurance Contracts)
F 8857		No	➤ Request for Innocent Spouse Relief

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F 8862		Yes	➤ Information to Claim Earned Income Credit After Disallowance
F 8863		Yes	➤ Education Credits (American Opportunity and Lifetime Learning Credits)
F 8865		No	➤ Return of U.S. Persons With Respect to Certain Foreign Partnerships
F 8880		Yes	➤ Credit for Qualified Retirement Savings Contributions
F 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 • Part III, 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	➤ 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 and repayments only
F 8919		No	➤ Uncollected Social Security and Medicare Tax on Wages
F 8936		No	➤ Qualified Plug-in Electric Drive Motor Vehicle Credit, including New Clean Vehicles
F 8938		No	➤ Statement of Specified Foreign Assets
F 8948		No	➤ Preparer Explanation for Not Filing Electronically <ul style="list-style-type: none"> • Not applicable to volunteers

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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 8949		Yes	<p>➤ Sales and other Dispositions of Capital Assets See F 1099-B and F 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) • 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 • Digital assets (virtual currencies or NFTs) (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		Yes	<p>➤ Allocation of Tax Amounts Between Certain Individuals in Community Property States In scope only if training provided and not prohibited by State Coordinator See Community Property: Guidance for Married Taxpayers Not Filing MFJ in a Community Property State in the Portal library.</p>
F 8959		No	➤ Additional Medicare Tax
F 8960		No	➤ Net Investment Income Tax – Individuals, Estates and Trusts
F 8962		Yes	<p>➤ Premium Tax Credit (PTC)</p> <p>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

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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 8995		Yes	<p>➤ Qualified Business Income Deduction Simplified Computation</p> <ul style="list-style-type: none"> • 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>Not in scope for:</p> <ul style="list-style-type: none"> • Income over TY2022 threshold amount of \$170,050 (\$340,100 if MFJ) • 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>
F 9000		Yes	<p>➤ Request for Alternative Format or Language</p>
F 9465		Yes	<p>➤ Installment Agreement Request (but see fee schedule at irs.gov)</p>
F 13844		No	<p>➤ Application For Reduced User Fee For Installment Agreement</p>
F 14039		Yes	<p>➤ Identity Theft Affidavit</p>
F RRB-1099		Yes	<p>➤ Payments by the Railroad Retirement Board (Blue, Tier 1, Social Security Equivalent)</p>
F RRB-1099-R		Yes	<p>➤ Annuities or Pensions by the Railroad Retirement Board (Green, Tier 2)</p>
F SS-8		No	<p>➤ Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding</p>
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	<p>➤ Forest Activities Schedule</p>
F W-2		Yes	<p>➤ Wage and Tax Statement</p> <p>Not in scope for:</p> <ul style="list-style-type: none"> • Box 12 codes: <ul style="list-style-type: none"> ○ Q (in scope with Military certification only, active duty military taxpayer returns only) ○ 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	<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	<p>➤ Application for IRS Individual Taxpayer Identification Number (ITIN)</p>
FinCEN FBAR F 114		No	<p>➤ Report of Foreign Bank and Financial Accounts (must be filed electronically at FinCEN.gov)</p>
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.)