Scope of Service

When using the list, please note that column 3 (In Scope?) does not stand alone. Additional information contained in columns 4 and 5 (Scope Limitations and Certification Levels) may include topics or certification levels that affect whether volunteers may or may not prepare the return under the provisions of the Volunteer Protection Act.

If no certification level is listed, the topic is in scope for all certification levels.

Many forms and schedules that are out of scope are included as reference. If a form or schedule is not listed, it is out of scope because no training has been provided. In addition, if a volunteer has not been trained on an in-scope tax law topic, that topic is out of scope for that volunteer.

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 1040	1	Yes	Wages, salaries, tips, etc.	Advanced certification required for unreported tip income.
F 1040	2a, b	Yes	Tax-exempt and taxable interest See F 1099-INT for limitations	
F 1040	3a, b	Yes	Qualified and Ordinary dividends See F 1099-DIV for limitations	
F 1040	4a, 4b, 5a, 5b	Yes	 IRAs, pensions and annuities See F 1099-R for limitations Foreign retirement arrangements that may need special reporting on FINCEN 114 or F 8938 	Basic certification if taxable amount is determined. Advanced certification required if taxable amount is NOT determined.
F 1040	6a, b	Yes	Social Security benefits Not in scope for: • Foreign social security from Canada or Germany that is treated as U.S. Social Security	
F 1040	7	Yes	Capital gain or loss. See F 8949 limitations	Advanced certification required
F 1040	10b	Yes	Charitable contributions if you take the standard deduction.	
F 1040	12	Yes	Standard deduction or Itemized deductions See F 1040 Schedule A limitations	Advanced certification required for itemized deductions.
F 1040	13	Yes	Qualified Business Income deduction In scope for: • The 20% deduction for sole proprietors and taxpayers with qualifying REIT dividends • Form 8995 Not in scope for: • Taxable income over \$163,300 (\$326,600 if MFJ) • Publicly traded partnership income • Form 8995-A	
F 1040	16	Yes	Tax See Schedule 2 for limitations	
F 1040	19	Yes	Child tax credit/credit for other dependents	
F 1040	23	Yes	Other taxes See limitations on Schedule 2	
F 1040	25	Yes	Federal income tax withheld from Forms W-2 and 1099	
F 1040	26	Yes	2020 estimated tax payments and amount applied from 2019 return	
F 1040	27, 28, 29, 30	Yes	Earned income credit, Additional child tax credit, American opportunity credit, Recovery rebate credit See Schedule 3 for limitations	
F 1040	35 a,b,c,d	Yes	Direct deposit of refund See also F 8888	
F 1040	36	Yes	Refund applied to 2021 estimated tax	
F 1040	37	Yes	Amount you owe	
F 1040	38	No	Estimated tax penalty	
F 1040-ES		Yes	Estimated Tax for Individuals	

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 1040-NR		Yes	U.S. Nonresident Alien Income Tax Return	Foreign Student certification required
			In scope (with Foreign Student certification only) for:	
			Students on F, J, M, or Q Visa	
			Teacher or trainee on J Visa	
			Not in scope for:	
			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	Self-Employment Tax Return – Puerto Rico (in Spanish)	Puerto Rico certification required
F 1040-SP		Yes	Declaracion de Impuestos de los Estados Unidos Sobre los Ingresos Personales See limitations for F 1040	
F 1040-SR		Yes	U.S. Income Tax Return for Seniors	i
			See limitations for F 1040	
F 1040-SS		Yes	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)	Puerto Rico certification required
F 1040-X		Yes	Amended U.S. Individual Income Tax Return	Advanced certification required
			Not in scope for:	
			Original return was out of scope and is not brought into scope by the amendment	
			• Taxpayers who may qualify for an exception to the three-year time limit for filing an amended return except for applying for standard refund of tax on military disability payments	
F W-2		Yes	Wage and Tax Statement	All certification levels
			See F 8615 limitations for children with unearned income	International certification
			Not in scope for:	required for foreign employer
			Box 12 codes:	compensation
			- Q (Military certification required. Active duty military taxpayer returns only)	
			- R, T	
			- FF if premium tax credits are involved	
			- W (Advanced certification required)	
			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	Certain Gambling Winnings	
			Not in scope for:	
			Professional gamblers who use Schedule C	
F W-7		Yes	Application for IRS Individual Taxpayer Identification Number	
S 1	1	Yes	Taxable refunds, credits or offsets of state or local income taxes	
			Not in scope for:	
			Refund for other than previous tax year	
S 1	2a, b	Yes	Alimony received, Date of original divorce or separation agreement	
			Not in scope for:	
			Pre-1985 divorces	
S 1	3	Yes	Business income or loss	Advanced certification required
			See Schedule C limitations	
S 1	4	No	Other gains or (losses)	
S 1	5	Yes	Rental real estate, royalties, partnerships, S corporations, trusts, etc. See Schedule E limitations	Military certification required active duty only
S 1	6	No	Farm income or (loss)	
S 1	7	Yes	Unemployment compensation	
S 1	8	Yes	Other income See F 1099-MISC, F 1099-PATR, F 1099-Q, F 1099-QA, F 1099-SA, F 982 and F 2555 for limitations	Advanced certification required for discharge of principal residence indebtedness
			In scope for:	International certification
			Cancellation of nonbusiness credit card debt	required for foreign earned
				income exclusion
			Discharge of qualified principal residence indebtedness (if extended) Not in scope for:	
			Not in scope for:	
			Cancellation of other debt income Pontal hotby or other income when "not for profit"	
			Rental, hobby or other income when "not for profit"	
			Net operating loss deduction	

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
S 1	10	Yes	Educator expenses	
S 1	11	Yes	Certain business expenses of reservists, performing artists and fee-basis government officials. See F 2106 limitations	Military certification required
S 1	12	Yes	Health saving account deduction See F 8889 limitations	Advanced certification required
S 1	13	Yes	Moving expenses for members of the Armed Forces See F 3903 limitations	Military certification required
S 1	14	Yes	Deductible part of self-employment tax	Advanced certification required
S 1	15	No	Self-employed SEP, SIMPLE and qualified plans	
S 1	16	Yes	 Self-employed health insurance deduction See Schedule C for limitations Not in scope for: Insurance purchased through Marketplace when taxpayer is eligible for Premium Tax Credit 	Advanced certification required
S 1	17	Yes	Penalty on early withdrawal of savings	
S 1	18a, b, and c	Yes	Alimony paid recipient SSN, date of divorce or separation agreement Not in scope for: • Pre-1985 divorces	
S 1	19	Yes	IRA deduction In scope for: • Deductible IRA contributions Not in scope for: • Nondeductible IRA contributions (except for Roth IRAs)	Advanced certification required
S 1	20	Yes	Student loan interest deduction	
S 1	21	Yes	Tuition and fees deduction	
S 2	1	No	Alternative minimum tax	
S 2	2	Yes	Excess advance premium tax credit repayment See F 8962 limitations	Advanced certification required
S 2	4	Yes	Self-employment tax	Advanced certification required
S 2	5	Yes	Unreported Social Security and Medicare tax In scope for: • F 4137 Not in scope for: • F 8919	Advanced certification required
S 2	6	Yes	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts See F 5329 for limitations Not in scope for: • Taxpayers subject to additional tax due to excess IRA contributions	Basic certification if additional tax applies Advanced certification required if exceptions to the additional tax apply
S 2	7a	No	Household employment taxes	
S 2	7b	Yes	Repayment of first-time homebuyer credit from Form 5405 See F 5405 for limitations	
S 2	8	Yes	Taxes from F 8959, F 8960 (and other forms, including F 8889 HSA) See F 8889 limitations Not in scope for: • F 8959 or F 8960	Advanced certification required
S 2	9	No	Section 965 net tax liability installment from F 965-A	
S 3	1	Yes	Foreign tax credit See F 1116 for limitations	Advanced certification required for FTC without F 1116 International certification required for F 1116
S 3	2	Yes	Credit for child and dependent care expenses	
S 3	3	Yes	 Education credits Not in scope for: Taxpayers who must repay (recapture) part or all of an education credit claimed in a prior year 	
S 3	4	Yes	Retirement savings contribution credit	
S 3	5	Yes	Residential energy credit (if extended) See F 5695 for limitations	Advanced certification required

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
S 3	6a, b, and c	Yes	Other credits from F 3800, 8801, and (write-in) Box c is in scope for Schedule R Not in scope for: Boxes a and b 	
S 3	8	Yes	Net premium tax credit See F 8962 for limitations	Advanced certification required
S 3	9	Yes	Amount paid with request for extension to file	
S 3	10	Yes	Excess Social Security and tier 1 RRTA tax withheld	
S 3	11	No	Credit for federal tax on fuels	
S 3	12	Yes	Other payments or refundable credits In scope for: • F 7202 (Qualified Sick and Family Leave Credits) • Deferral for certain SE filers	
SA		Yes	Itemized Deductions Not in scope for: Investment interest Taxpayers affected by a charitable contribution carryover Taxpayers affected by limits on charitable deductions F 8283 (noncash contribution exceeding \$500) Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes Donation of property previously depreciated Donation of capital gain property (appreciable properties such as securities or art work) Casualty or theft losses	Advanced certification required
SB		Yes	Interest and Ordinary Dividends See FinCEN F 114, F 3520 and F 8938 for limitations See F 1099-INT, F 1099-DIV, and F 1099-OID for limitations	
SC		Yes	Profit or Loss from Business (Sole Proprietorship) See F 1099-K for limitations See F 1099-NEC for limitations Not in scope for: • Hobby income or not for profit activity • Professional gamblers • Bartering • Any transactions involving virtual currency (bitcoins) • Method of accounting other than cash • Taxpayers who do not materially participate in the business • Payments made that require F 1099 to be filed • Returns and allowances • Cost of goods sold (inventory) • Total expenses over \$35,000 • Vehicle expenses reported as actual expenses • Contract labor • Depletion • Depletion • Depreciation or when F 4562 is required • Expenses for employees • Car rental or lease more than 30 days (use standard mileage rate method only) • Casualty losses, amortization • Business use of home • Net losses	Advanced certification required

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SQ No Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation				Other income, deductions, and credits not listed above	
	S LEP		Yes		
(F 1066)			No	Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation	

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
SR		Yes	Credit for the Elderly or the Disabled	
S SE		Yes	Self-Employment Tax Not in scope for: • Ministers or church workers if special rules apply	
S 8812		Yes	Additional Child Tax Credit	
F T (Timber)		No	Forest Activities Schedule	
F 56		No	Notice Concerning Fiduciary Relationship	
F 709		No	United States Gift (and Generation-Skipping Transfer) Tax Return	
F 843		No	Claim for refund and request for abatement	
F 982		Yes	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Base Adjustment) – (if extended) In scope for: • Line 1e	Advanced certification required
			 Line 2 Line 10b Not in scope for: Issues other than discharge of qualified principal residence indebtedness Principal residence used in business or as rental property Taxpayer filed bankruptcy or was insolvent immediately before the debt was canceled 	
F 1040-C		No	U.S. Departing Alien Income Tax Return	
F 1045		No	Application for Tentative Refund	
F 1066 (Sch Q)		No	Quarterly Notice to Resident Interest Holder of REMIC Taxable Income or Net Loss Allocation	
F 1095-A		Yes	Health Insurance Marketplace Statement	Advanced certification required
F 1095-B		Yes	Health Coverage	
F 1095-C		Yes	Employer Provided Health Insurance Offer and Coverage	
F 1098		Yes	Mortgage Interest Statement	Advanced certification required
F 1098-C		No	Contributions of Motor Vehicles, Boats, Airplanes	
F 1098-E		Yes	Student Loan Interest Statement	
F 1098-MA		No	Mortgage Assistance Payments	
F 1098-Q		Yes	Qualifying Longevity Annuity Contract Information (information only) No tax reporting required.	
F 1098-T		Yes	Tuition Statement Not in scope for: • Boxes 4 and 6 (Adjustments)	
F 1099-A		Yes	Acquisition or Abandonment of Secured Property See F 982 for limitations In scope for: • Qualified principal residence (if extended)	Advanced certification required
F 1099-B		Yes	 Proceeds from Broker and Barter Exchange Transactions Not in scope for: FATCA filing requirement box checked Boxes 1f and 7-11, 13 	Advanced certification required
F 1099-C		Yes	Cancellation of Debt See F 982 for limitations In scope only for: • Nonbusiness credit card debt cancellation including interest in box 3 when taxpayer is solvent before the cancellation • Discharge of qualified principal residence indebtedness Not in scope for: • Cancellation of debt when Form 1099-C includes an amount for interest (exception listed above)	Advanced certification required
F 1099-CAP		Yes	Changes in Corporate Control and Capital Structure (information only) No tax reporting required.	

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 1099-DIV		Yes	Dividends and Distributions	
			Not in scope for:	
			Taxpayer is a nominee	
			Boxes labeled Unrecap Sec. 1250 gain, Section 1202 gain, Cash liquidation distributions, and Noncash liquidation distributions	
			2d Collectibles (28%) gain	
			FATCA filing requirement box checked	
F 1099-G		Yes	Certain Government Payments	
			In scope for:	
			Unemployment compensation	
			Refunds, credits, or offsets of state or local income tax	
			Not in scope for:	
			Box 3 is other than the current tax year	
			• Boxes 7-9	
F 1099-H		No	Health Coverage Tax Credit	
F 1099-INT		Yes	Interest Income	
			See F 8615 for limitations (children with unearned income)	
			Not in scope for:	
			Taxpayer is a nominee	
			An adjustment is needed to any amount reported	
			Amounts reported in the box labeled Specified private activity bond interest if AMT applies	
			Amounts reported in the box labeled Bond premium that exceed amounts reported in the box labeled Interest	
			FATCA filing requirement box checked	
			Accrued bond interest other than for savings bonds	
			Bonds bought or sold between interest payment dates other than for savings bonds	
F 1099-K		Yes	Payment Card and Third Party Network Transactions	Advanced certification required
			Not in scope for:	
			Any adjustment to amount reported on F 1099-K	
F 1099-LTC		Yes	Long-Term Care and Accelerated Death Benefits	Advanced certification required
F 1099-MISC		Yes	Miscellaneous Income	Military certification required for
			Not in scope for:	Box 1
			Box 5 Fishing boat proceeds	Basic certification required for
			• Boxes 7-14	Box 3
			FATCA filing requirement box checked	Advanced certification required for all other entries
F 1099-NEC		Yes	Nonemployee compensation	Advanced Certification required
F 1099-OID		Yes	Original Issue Discount	
			Not in scope for:	
			FATCA filing requirement box checked	
			Box 6 Acquisition premium	
			Adjustment needed, or no form received	
F 1099-PATR		Yes	Taxable Distributions Received From Cooperatives	Advanced certification required
			In scope for:	
			Box 1 for personal use only	
F 1099-Q	ĺ	Yes	Payment From Qualified Education Programs (under section 529 and 530)	
			Not in scope for:	
			Distributions from Educational Savings Accounts if:	
			- Funds were not used for qualified education expenses or	
			- Distribution was more than the amount of the qualified expenses	
				1
F 1099-0A		Yes	Distribution from ABLE Account	
F 1099-QA		Yes	Distribution from ABLE Account Not in scope for:	

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 1099-R F CSA		Yes	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Basic certification if taxable amount is determined
1099-R			Not in scope for:	Advanced certification required
			IRA rollovers that do not meet the tax-free requirements	if taxable amount is NOT
			 Taxpayers who used the General Rule to figure the taxable portion of pensions and/or annuities for past years 	determined
			 Box 7 code 2, if the IRA/SEP/SIMPLE box is checked and there were nondeductible contributions 	
			• Box 7 codes 5, 6, 8, 9, A, E, J, K, N, P, R, T, U, W	
F RRB-1099		Yes	Payments by the Railroad Retirement Board Annuities or Pensions by the Railroad Retirement Board	Advanced certification required
F 1099-S	Ì	Yes	Proceeds from Real Estate Transactions	Advanced certification required
			In scope for:	
			Personal residence	
			Not in scope for:	
			Home was used for rental purposes	
			Sales of business property	
			Installment sales income	
			Like-kind exchanges	
F 1099-SA		Yes	Distributions From an HSA, Archer MSA or Medicare Advantage MSA See F 8889 for limitations	Advanced certification required
			Not in scope for:	
			Archer MSA	
			Medicare Advantage MSA	
F SSA-1099		Yes	Social Security Benefit Statement	
F 1116		Yes	Foreign Tax Credit (Individual, Estate or Trust) In scope for:	International certification required for F 1116
			Taxpayers who have foreign tax paid reported on F 1099-INT, F 1099-DIV, or S K-1 and can	
			elect to report foreign tax without filing Form 1116 (Advanced certification)	
			Not in scope for:	
			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	
			Taxpayers who must report a carryback or carryover on Form 1116	
			Taxpayers who must file a separate Form 1116 required for foreign income from a sanctioned country, using the "Section 901(j) income" category	
F 1127		No	Extension of Time for Payment of Tax Due to Undue Hardship	
F 1310		Yes	Statement of Person Claiming Refund Due a Deceased Taxpayer	
F 2106		Yes	Employee Business Expenses	Military certification required
			In scope for:	
			Reservist expenses (adjustment to gross income)	
			• U.S. Armed Forces members who were provided a commuter highway vehicle (such as a	
F 2120		Yes	van) by their employer 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	Child and Dependent Care Expenses	
			Out of scope for:	
			• Taxpayers who need assistance in determining if employment taxes are owed for household	
			employees	
F 2555		Yes	Foreign Earned Income	International certification required
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	1	No	General Business Credit	

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 3903	1	Yes	Moving Expenses	Military certification required
			In scope for:	
			Active duty military taxpayer only	
F 4136		No	Credit for Federal Tax Paid on Fuels	
F 4137		Yes	Social Security and Medicare Taxes on Unreported Tip Income	Advanced certification required
F 4562		No	Depreciation and Amortization (including information on listed property)	
F 4684		No	Casualties and Thefts	
F 4797		No	Sales of Business Property	
F 4835		No	Farm Rental Income and Expenses	
F 4852		Yes	Substitute for F W-2 or F 1099-R	
F 4868		Yes	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	
F 4952		No	Investment Interest Expense Deduction	
F 4972		No	Tax on Lump-Sum Distributions	
F 5329		Yes	Additional Tax on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	Advanced certification required
			In scope for:	
			• Part I	
			Not in scope for:	
			IRA minimum distributions not withdrawn when required	
			 Excess contributions to an IRA that are not withdrawn by the due date of the return including extensions 	
			Parts II through IX	
F 5405		Yes	Repayment of the First-Time Homebuyer Credit	Advanced certification required
			Not in scope for:	
			Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation	
			 Taxpayers who claimed the first-time homebuyer credit may be required to repay the credit in the year of sale. The repayment is limited to the amount of gain on the sale. This situation is out of scope for VITA/TCE. 	
F 5498		Yes	IRA Contribution Information	Advanced certification required
			Not in scope for:	
			SEP or SIMPLE contributions	
		No a	Nondeductible contributions	
F 5498-ESA		Yes	Coverdell ESA Contribution Information (Information only) No tax reporting required	
F 5498-QA		Yes	ABLE Account Contribution Information (Information only)	
			No tax reporting required	
F 5498-SA		Yes	HSA, Archer MSA or Medicare Advantage MSA Information	Advanced certification required
			Not in scope for:	
			Archer MSA	
			Medicare Advantage MSA	
F 5695		Yes	Residential Energy Credit	Advanced certification required
			Not in scope for:	
F 6251		Vaa	Residential Energy Efficient Property Credit (Part I)	
F 0251		Yes	Alternative Minimum Tax In scope for:	
			Interest from private activity bond on Line 12	
			Out of scope if AMT applies	
F 6252		No	Installment Sales Income	
F 6781		No	Gains and Losses From Section 1256 Contracts and Straddles	
F 7202		Yes	Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals	Advanced certification required
F 8275		No	Disclosure Statement	
F 8275 R		No	Regulation Disclosure Statement	
F 8283		No	Noncash Charitable Contributions	
			Noncash contributions of \$500 or less are reported on Schedule A and are in scope	
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(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 8396		No	Mortgage Interest Credit	
F 8453		Yes	U.S. Individual Income Tax Transmittal for an IRS e-file Return	
F 8582		No	Passive Activity Loss Limitations	
F 8606		No	Nondeductible IRAs	
F 8615		No	Tax for Certain Children Who Have Unearned Income (also known as Kiddie Tax) Out of scope	
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	
S 8812		Yes	Additional Child Tax Credit	
F 8814		No	Parent's Election to Report Child's Interest and Dividends	
F 8815		No	Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued after 1989	
F 8821		No	Tax Information Authorization	
F 8829		No	Expenses for Business Use of Your Home	
F 8833		No	Treaty-Based Return Positive Disclosure Under Section 6114 or 7701 (b)	
F 8834		No	Plug-In Electric Vehicle Credit	
F 8839		No	Qualified Adoption Expenses	
F 8848		No	Consent to Extend the Time to Access the Branch Profits Tax Under Regulations Section 1.884-2 (a) and (c)	
F 8853		Yes	Archer MSAs and Long-Term Care Insurance Contracts In scope for: • Section C	
F 8857		No	Request for Innocent Spouse Relief	
F 8862		Yes	Information to Claim Earned Income Credit After Disallowance	
F 8863		Yes	Education Credits (American Opportunity and Lifetime Learning Credits)	
F 8865		No	Return of U.S. Persons With Respect to Certain Foreign Partnerships	
F 8880		Yes	Credit for Qualified Retirement Savings Contributions	
F 8885				
		No	Health Coverage Tax Credit	
F 8886		No	Reportable Transaction Disclosure Statement	
F 8888		Yes	Allocation of Refund (Including Savings Bond Purchases)	
F 8889		Yes	 Health Savings Accounts (HSAs) Not in scope for: Excess contributions to an HSA that are not withdrawn in a timely fashion Qualified HSA funding distributions from an IRA Death of an HSA holder (when spouse is not the designated beneficiary) Additional Tax for Failure to Maintain HDHP Coverage Deemed distributions from an HSA due to prohibited transactions, such as using an HSA as a security for a loan Archer Medical Saving Accounts (MSA) Medicare Advantage MSA Health Reimbursement Arrangement Part III, lines 18-21 	Advanced certification required
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-A		No	Qualified 2016 Disaster Retirement Plan Distributions and Repayments	
F 8915-B		No	Qualified 2017 Disaster Retirement Plan Distributions and Repayments	
F 8917		Yes	Tuition and Fees Deduction	
F 8919		No	Uncollected Social Security and Medicare Tax on Wages	
		No	Qualified Plug-in Electric Drive Motor Vehicle Credit	
F 8936				

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 8948		No	Preparer Explanation for Not Filing Electronically	
			Not applicable to volunteers	
F 8949		Yes	Sales and other Dispositions of Capital Assets	Advanced certification required
			In scope for:	
			Sale of stocks, mutual fund shares and personal residences	
			Bond sales reported on a brokerage statement with capital gain or loss only (no ordinary income/loss)	
			Capital gains and losses reported on K-1	
			Capital loss carryovers	
			 Inherited property of types listed above in this section and, if inherited in 2010, taxpayer provides the basis 	
			Wash sales if reported on brokerage or mutual fund statement	
			Not in scope for:	
			Adjustment codes N, Q, X, R, S or C	
			Reduced exclusion on sale of home	
			 Residence inherited or received as gift and not used as personal residence. If used as personal residence, taxpayer must provide basis. 	
			Taxpayers who have sold 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	
			Determination of basis issues:	
			 Basis of any asset acquired other than by purchase or inheritance, such as a gift or employee stock option, unless the taxpayer provides the basis and holding period 	
			 Basis of inherited property determined by a method other than the FMV of the property on the date of the decedent's death, unless the taxpayer provides the basis and holding period 	
			Like-kind exchanges and worthless securities	
			 Form 1099-B, boxes with entries for any of the following: Bartering; Profit or (loss) realized on closed contracts; Unrealized profit (loss) on open contracts – prior year; Unrealized profit or (loss) on open contracts – current year; or Aggregate profit (loss) on contracts; Proceeds 	
			from collectibles; or FATCA filing requirement • Reduced exclusion computations/determinations for the sale of a home	
			 Married homeowners who do not meet all requirements to claim the maximum exclusion on the sale of a home 	
			Decreases to basis, including: Deductible casualty losses and gains a taxpayer postponed from the sale of a previous home before May 7, 1997	
			Depreciation during the time the home was used for business purposes or as rental property	
			Taxpayers with "nonqualified use" issues	
			Sale of a home used for business purposes or as rental property	
F 8958		Yes	Allocation of Tax Amounts Between Certain Individuals in Community Property States	
			In scope for:Taxpayers who are not certain they are in a common law marriage (rules are complex and	
			differ from state to state)	
			Applicable returns as limited by Site or Program Coordinator	
			Depending on your tax assistance program, community property tax laws for married taxpayers who file a separate return from their spouse	
F 8959		No	Additional Medicare Tax	
F 8960		No	Net Investment Income Tax – Individuals, Estates and Trusts	
F 8962		Yes	Premium Tax Credit (PTC) Not in scope for:	Advanced certification required
			 Self-employed health coverage deductions for taxpayers who are also allowed a PTC 	
			Form 8962 Part IV, Allocation of Policy Amounts, and Part V, Alternative Calculation for Year	
			of Marriage	
			Individuals eligible for the health coverage tax credit	
			If there is a code FF on Form W-2, box 12 and the employee has a Marketplace policy and is otherwise eligible for PTC	
		Yes	Qualified Business Income Deduction Simplified Computation	Advanced Certification required
F 8995			Not in scope for:	
F 8995				
F 8995			Certain rental real estate enterprises treated as a single trade or business	
F 8995 F 8995-A		No	Certain rental real estate enterprises treated as a single trade or business Qualified Business Income Deduction	
		No Yes		
F 8995-A			Qualified Business Income Deduction	

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 13844		No	Application For Reduced User Fee For Installment Agreement	
F 14039		Yes	Identity Theft Affidavit	
F SS-8		No	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding	
FinCEN F 114		No	Report of Foreign Bank and Financial Accounts	