

# AARP Tax-Aide

# Out of Scope

**AARP Tax-Aide** helps low- and moderate-income taxpayers, with special attention to those 60 and older, file their personal income tax returns. Volunteers are trained to assist in filing tax forms and certain schedules, including the Form 1040. Taxpayers with complex tax returns or in instances where the Counselor feels they do not have adequate training or knowledge will be advised to seek paid tax assistance or assistance from another Counselor who is qualified to do the return. AARP Tax Counselors can determine if a return is too complicated or outside the scope of their training. Please see the list below for items that volunteers have been trained to do under the guidelines of the program. Under the Volunteer Protection Act, AARP Tax-Aide volunteers must stay in the scope of the program and do those returns for which we have received training.

## Can Prepare

---

### FORM:

- ✓ 1040 with Schedules A, B, and D
- ✓ Schedule C up to \$10,000 expenses/C-EZ up to \$5,000 expenses (Schedule C has same requirements for CEZ—no employees, no inventory, no losses or depreciation, etc)
- ✓ Schedule EIC and EIC Worksheets
- ✓ 1099 Misc (box 7 nonemployee compensation is reported on Schedule C/CEZ)
- ✓ 1099 Misc (box 1 or 2—rents, royalties, reported on Schedule E with no expenses, depreciation)
- ✓ 1099 Misc (box 3 other income is reported on 1040 Line 21)
- ✓ 1040-ES (Estimated Payments)
- ✓ 2441 (Child & Dependent Care)
- ✓ 5329 Additional Taxes on Qualified Plans, Part 1
- ✓ 8283, Section A, Part 1—non-cash contributions to charity exceed \$500 but less than \$5000
- ✓ 8606 (Nondeductible IRA) Part 1
- ✓ 8880 (Qualified Savings Credit)
- ✓ 8812 (Additional Child Tax Credit)
- ✓ 8863 (Education Credits)
- ✓ 9465 (Installment Agreement)
- ✓ 8379 (Injured Spouse)
- ✓ 1040X (Amended Returns, if trained in the tax year being amended)
- ✓ Schedule K-1 that provides information only for interest, dividends and capital gain distributions and royalties (Schedule B, D, E)
- ✓ Cancellation of Debt—1099-A and/or 1099-C and Form 982—if trained and certified\*
- ✓ Health Savings Accounts—Form 1099-SA and Form 8889—if trained and certified\*

## Can NOT Prepare

---

- ✗ Schedule C (Business Profit and Loss) other than that allowed under C-EZ rules but up to \$10,000 expenses
- ✗ Complicated Schedule D or without proper paperwork (Capital Gains and Losses)
- ✗ Schedule E (Rental Property) with expenses, including depreciation
- ✗ 2106 (Employee Business Expense)
- ✗ 3903 (Moving Expenses)
- ✗ 8615 (Minor's Investment Income)
- ✗ Portions of Schedule As and Bs that are not included in our training
- ✗ Schedule K-1s that involve depreciation or expense
- ✗ Other rental income or business income

**\*HSA/COD: A separate online training module and certification test is provided for certification in handling each of these modules in our program. Only counselors who have been certified on one or both of these modules may prepare returns containing HSA and/or COD, respectively.**