

VITA/TCE Volunteer Site Scope & Referral Chart

<ul style="list-style-type: none"> • Interactive Tax Assistance (ITA) • Tax Trails • Tax Topics 			Minimum Volunteer Tax Law Certification Levels (√* requires both a minimum and additional specialty certifications)			Additional Specialty Tax Law Certifications				Interactive Tax Assistance (ITA)	Can a Taxpayer's Tax Return with this Tax Law be Referred to a VITA/TCE site?	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer? (1-800-829-8482)
Form 1040 Line #	Tax Law Topic Description	Information Reporting Source Document	Basic	OR	Advanced	Volunteer Certification Level: Military	Volunteer Certification Level: Health Savings Account (HSA)	Volunteer Certification Level: International	Volunteer Certification Level: Puerto Rico			
Filing Status												
1	Single		√							Yes	Yes	Yes
2	Married filing jointly		√							Yes	Yes	Yes
3	Married filing separately		√							Yes	Yes	Yes
4	Head of household		√							Yes	Yes	Yes
5	Qualifying widower)		√							Yes	Yes	Yes
1 Thru 5	Foreign Taxpayers				√*			√		No	No	No
Exemptions												
6a - d	Exemptions		√							Yes	Yes	Yes
Income												
7	Wages, salaries, tips, etc.	W-2	√							Yes	Yes	Yes
7	Tips	W-2	√							No	Yes	No
7	Military pay from Combat Zones, Incentive Pay, Re-Enlistment, Education Repayment, Recruitment Bonus, Residential Rental				√*	√				No	No	No
7	Foreign Pay/Income				√*			√		No	No	No
8a - b	Taxable interest, tax-exempt interest	1099-INT, Sch K-1	√							Yes	Yes	Yes
9a - b	Ordinary dividends, qualified dividends	1099-DIV, Sch K-1	√							Yes	Yes	Yes
9a - b	Non-Dividend Distribution	1099-DIV, Sch K-1	√							No	Yes	Yes
10	Taxable refunds, etc	1099-G	√							No	Yes	Yes
11	Alimony received		√							No	Yes	Yes
12	Schedule C-EZ: Business confined to Sch C-EZ criteria, up to \$5,000 of expenses allowed.	1099-MISC, Box 7			√					Yes	Yes	No
12	Schedule C: Business confined to Sch C-EZ criteria, however up to \$25,000 of expenses allowed	1099-MISC, Box 7			√					Yes	Yes	No
12	Sch C-EZ (up to \$5,000 expenses) or Sch C (up to \$25,000 expenses) for Uber, Lyft & similar services	1099-K & 1099-MISC			√					Yes	Yes	No

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12	Income from controlled substances activities (such as marijuana)	Out of Scope								No	No	No
13	Capital gain or (loss)	1099-B			√					Yes	Yes	No
13	Wash Sale (AARP Only)	1099-B			√*					No	<i>Refer to an AARP Site Only</i>	No
14	Other gains and losses	Out of Scope								No	No	No
15a - b	IRA distributions, taxable amount Determined	1099-R, RRB-1099 R	√							No	Yes	Yes
15a - b	IRA distributions, taxable amount not determined	1099-R, RRB-1099 R			√					No	Yes	Yes
15a - b	SEP/SIMPLE IRAs	1099-R			√*					No	Yes	Yes
16a - b	Pensions and annuities, taxable amount not determined	1099-R, RRB 1099-R			√					Yes	Yes	Yes
16a - b	Pensions and annuities, taxable amount determined	1099-R, RRB 1099-R	√							Yes	Yes	Yes
16a - b	Pensions and annuities, taxable amount determined (AARP Only)	1099-R, Code W, J, T, 6, U			√*					Yes	<i>Refer to an AARP Site Only</i>	Yes
16a - b	Canadian or German social security income that is treated as US social security (AARP only)				√*					No	<i>Refer to an AARP Site only</i>	No
17	Rental real estate (for military families only)	1099-MISC			√*	√				Yes	No	No
17	Reporting home rental income of less than 15 days not required by IRS									Yes	N/A	No
17	Royalties income is in scope but deductions & credits are out of scope	1099-MISC, Box 2 & Sch K-1			√					No	Yes	No
17	Income from rent of land (AARP only)	Form 1099-MISC or cash			√*					No	<i>Refer to an AARP Site only</i>	No
18	Farm Income	Out of Scope								Yes	No	No
19	Unemployment compensation	1099-G	√							Yes	Yes	Yes
20a - b	Social Security benefits	SSA-1099, RRB-1099	√							Yes	Yes	Yes

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21	Other income - varies	1099-MISC, Box 3	√							Yes (Gambling Winnings Only)	Yes	Yes
21	LTC Benefits (AARP Only)	1099-LTC			√*					No	Refer to an AARP Site Only	No
21	Cancellation of Debt Income (Mortgage) (Out of Scope for all AARP Sites)	1099-C, 1099-A			√					Yes	Refer to a VITA Site Only	No
21	Cancellation of Debt Income	1099-C			√					No	Yes	No
21	Interest on Non-business Credit Card Debt	Form 1099-C, Box 3			√*					No	Yes	No
21	Distributions from Sec. 529 & 530 Education Programs are in-scope if entire amount used for qualified expenses, in which case no reporting requirement on return. Out of scope if distribution exceeds qualified expenses.	1099-Q								No	Yes	No
Adjusted Gross Income												
23	Educator Expenses		√							Yes	TBD	Yes
24	Certain business expenses of reservists (Military certification only)				√*	√				No	No	No
24	National Guard Overnight Travel (Military certification only)				√*	√				No	No	No
24	Other Employee Business Expenses		√							Yes	Yes	No
25	Health savings account deduction (HSA certification only)	5498-SA, 1099-SA, W-2 (Box 12, Code W)	√*				√			No	No	No
26	Moving expenses (Military certification only)				√*	√				Yes	No	Yes (Job related only)
27	Deductible part of self-employment tax				√					No	Yes	Yes
28	Self-employed SEP, SIMPLE, and qualified plans	Out of Scope								No	No	No

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29	Self-employed health Insurance deduction	Out of Scope								No	No	No
30	Penalty on early withdrawal of savings	1099-INT	√							No	Yes	Yes
31a - b	Alimony Paid		√							No	Yes	Yes
32	IRA deduction	1099-R			√					No	Yes	Yes
33	Student loan interest deduction	1098-E	√							Yes	Yes	Yes
33	Military Education Repayment (Military certification only)				√*	√				No	No	Yes
34	Tuition and fees		√							No	<i>Refer to a VITA Site Only</i>	Yes
Tax and Credits												
39a	Check if: blind/born <1/2/1952 Total boxes checked		√							Yes	Yes	Yes
39b	If your spouse itemizes on a separate return		√							Yes	Yes	Yes
40	Standard deduction		√							Yes	Yes	Yes
40	Itemized deductions		√							Yes	Yes	Yes
40	Noncash Donations of more than \$500, but less than \$5,000 (AARP only)	Form 8283, Schedule A, Line 17			√*					Yes	<i>Refer to an AARP Site only</i>	No
42-44	Exemptions, Taxable income, Tax		√							No	Yes	Yes
46	Excess advance premium tax credit (APTC) repayment	1095-A			√					Yes	Yes	Yes
48	Foreign tax credit (If Form 1116 not required)	1099-INT or 1099-DIV	√							Yes	Yes	No
48	Foreign tax credit (If Form 1116 is required)	1099-INT or 1099-DIV			√*			√		Yes	No	No

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49	Credit for child and Dependent care expenses	W-2 and/or Provider Statement	√							Yes	Yes	Yes
50	Education credits	1098-T	√							Yes	Yes	Yes
51	Retirement savings contributions credit	W-2 Box 12	√							Yes	Yes	Yes
52	Child tax credit		√							Yes	Yes	Yes
53	Residential energy credit (*Part 1 is out of scope)	Taxpayer receipts			√					No	<i>Refer to a VITA Site Only</i>	No
54	Credit for the elderly or the disabled				√					Yes	Yes	Yes
Other Taxes												
57	Self-employment tax				√					Yes	Yes	Yes
58	Unreported social security and Medicare tax from Form 4137 only				√					No	Yes	No
59	Additional tax on IRAs, other qualified retirement plans, etc. (If no calculation Required)	1099-R	√							Yes	Yes	Yes
59	Additional tax on IRAs, other qualified retirement plans, etc. (If calculation Required)	1099-R			√					Yes	Yes	Yes
59	Form 1099-R-Code S (25% Penalty for Early Distribution) (AARP Only)	1099-R (Code S)			√*					No	<i>Refer to an AARP Site Only</i>	Yes
59	Additional Tax on Early Distributions or Excess Accumulation in Qualified Retirement Plans (AARP only)	Form 5329, Part I & IX			√*					No	<i>Refer to an AARP Site only</i>	No
60b	First time homebuyer credit repayment	Form 5405			√					No	Yes	Yes
61	Health care: individual responsibility	1095-A, 1095-B, and/or 1095-C	√							Yes	Yes	Yes
Payments												
64	Federal income tax withheld from	W-2 and 1099	√							No	Yes	No
65	2016 estimated tax payments and amount applied from 2015		√							No	Yes	Yes
66a	Earned income credit (EIC)		√							Yes	Yes	Yes

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66b	Nontaxable combat pay election	W-2, box 12 Code Q			√*	√				No	No	No
67	Additional child tax credit		√							Yes	Yes	Yes
68	American opportunity credit	1098-T	√							Yes	Yes	Yes
69	Net premium tax credit	1095-A			√					Yes	Yes	Yes
70	Amount paid with request for extension		√							No	Yes	No
71	Excess social security and tier 1 RRBA	SSA-1099, RRB-1099	√							No	Yes	Yes
Refund												
75	Amount overpaid		√							No	Yes	No
76a-d	Bank account information		√							No	Yes	No
77	Amount you want applied to 2017 estimated tax		√							No	Yes	No
Amount You Owe												
78	Amount you owe		√							No	Yes	No
79	Estimated Tax Penalty	Out of Scope								No	No	No
Third Party Designee												
	Third Party Designee		√							No	Yes	No
Signature												
	Identity Protection PIN section		√							No	Yes	No