

Scope of Service

Volunteers are trained to assist in the filing of Form 1040 and certain schedules and forms. To be covered under the Volunteer Protection Act, volunteers must stay within the scope of the VITA/TCE programs and prepare returns for which they achieved certification. This chart covers limitations or expansion of scope of service for each certification level. The check mark indicates within scope for that level of certification. The light gray areas indicate tax law topics not covered under that certification level. Form 1040 line items omitted from this chart are out of scope. Within each line item, there are specific elements that are out of scope for the VITA/TCE programs as indicated in the training. This list is not all-inclusive.

VITA/TCE Hot Line Assistor's column has been added below. For more information see Publication 5220, VITA/TCE Volunteer Site Scope & Referral Chart.

Form 1040 Line #	Description	Information Reporting Document	Basic	Advanced	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer?*
Filing Status			See Note 1	See Note 1	
1	Single		✓	✓	Yes
2	Married filing jointly		✓	✓	Yes
3	Married filing separately		✓	✓	Yes
4	Head of household		✓	✓	Yes
5	Qualifying widow(er)		✓	✓	Yes
Exemptions					
6a - d	Exemptions		✓	✓	Yes
Income			See Note 2	See Note 2	
7	Wages, salaries, tips, etc.	W-2	✓	✓	Yes
8a - b	Taxable interest, tax-exempt interest	1099-INT	✓	✓	Yes
9a - b	Ordinary dividends, qualified dividends	1099-DIV	✓	✓	Yes
10	Taxable refunds, etc.	1099-G	✓	✓	Yes
11	Alimony received		✓	✓	Yes
12	Business income or (loss)	1099-MISC, Box 7		✓ See Note 3	No
13	Capital gain or (loss)	1099-B		✓ See Note 4	No
15a - b	IRA distributions, taxable amount	1099-R	✓ See Note 5	✓	Yes
16a - b	Pensions and annuities, taxable amount	1099-R, RRB 1099-R	✓ See Note 5	✓ See Note 5A	Yes
17	Rental real estate (Military certification only)	1099-MISC, Box 1			No
17	Royalties	1099-MISC, Box 2 & Sch K-1		✓ See Note 6	No
19	Unemployment compensation	1099-G	✓	✓	Yes
20a - b	Social Security benefits, taxable amount	SSA-1099, RRB-1099	✓	✓	Yes
21	Other income - varies	1099-MISC, Box 3	✓ See Note 7	✓ See Note 7	Yes (COD is No)

Note 1 • Limitation: Foreign Student certification only for taxpayers with F, J, M & Q visas

Note 2 • Limitation: Military certification only – Combat Zone, Incentive Pay, Re-Enlistment, Education Repayment, Recruitment Bonus

• Limitation: Advanced Certification only- Unreported Tips

• Limitation: International certification only – Foreign Pay

Note 3 • Limitation: Schedule C – Follow the Schedule C-EZ guidelines, except up to \$25,000 of expenses are allowed and more than one Schedule C can be prepared if the taxpayers have more than one business

Note 4 • Limitation: Wash sales shown on Form 1099-B or brokerage statements only

Note 5 • Limitation: If taxable amount has been determined

Note 5A • Limitation: When taxable amount cannot be determined.

Note 6 • Limitation: Only royalty income on Form 1099-MISC, Box 2 and Sch K-1

* If the VITA/TCE Hotline is unable to answer questions related to the tax law topic and you have performed your due diligence in seeking the answer, do not prepare the return. Please refer the taxpayer to a professional return preparer.

Form 1040 Line #	Description	Information Reporting Document	Basic	Advanced	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer?*
Adjusted Gross Income					
23	Educator expenses		✓	✓	Yes
24	Certain business expenses of reservists (Military certification only)				No
25	Health savings account deduction (HSA certification only)	5498-SA, 1099-SA, W-2 (Box 12, Code W)	✓ See Note 7	✓ See Note 7	No
26	Moving expenses (Military certification only)				Yes (Job related only)
27	Deductible part of self-employment tax			✓	Yes
30	Penalty on early withdrawal of savings	1099-INT	✓	✓	Yes
31a - b	Alimony paid, recipient's SSN		✓	✓	Yes
32	IRA deduction			✓	Yes
33	Student loan interest deduction	1098-E	✓	✓	Yes
34	Tuition and fees		✓	✓	Yes
Tax and Credits					
39a	Check if: blind/born <1/2/1952 Total boxes checked		✓	✓	Yes
39b	If your spouse itemizes on a separate return		✓	✓	Yes
40	Standard deduction		✓	✓	Yes
40	Itemized deductions		✓	✓	Yes
42-44	Exemptions, Taxable income, Tax		✓	✓	Yes
46	Excess APTC repayment	1095-A		✓	Yes
48	Foreign tax credit	1099-INT or 1099-DIV	✓ See Note 8	✓ See Note 8	No
49	Credit for child and dependent care expenses	W-2 and/or Provider Statement	✓	✓	Yes
50	Education credits	1098-T	✓	✓	Yes
51	Retirement savings contributions credit	W-2, Box 12	✓	✓	Yes
52	Child tax credit		✓	✓	Yes
53	Residential energy credit			✓	No
54	Credit for the elderly or the disabled		✓	✓	Yes
Other Taxes					
57	Self-employment tax			✓	Yes
58	Unreported social security and Medicare tax from Form 4137 only			✓	No
59	Additional tax on IRAs, other qualified retirement plans, etc.	1099-R	✓ See Note 10	✓ See Note 10	Yes
60b	First time homebuyer credit repayment			✓	Yes
61	Health care: individual responsibility		✓	✓	Yes

Note 7 • Limitation: HSA certification only (requires Basic certification or higher) – HSA Distributions / Contributions

- Limitation: COD for credit cards and home foreclosures (requires Advanced certification)
- Limitation: International certification only – Foreign earned income exclusion

Note 8 • Limitation: International certification only if Form 1116 needed

Note 9 • Limitation: Nonbusiness energy property credit is in scope (page 2 of Form 5695)

Note 10 • Basic certification: automatic calculation only

- Advanced certification or higher: to remove addition to tax

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Form 1040 Line #	Description	Information Reporting Document	Basic	Advanced	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer?*
Payments					
64	Federal income tax withheld from	W-2 and 1099	✓	✓	No
65	2016 estimated tax payments and amount applied from 2015		✓	✓	Yes
66a	Earned income credit (EIC)		✓	✓	Yes
66b	Nontaxable combat pay election (Military certification only)	W-2, Box 12, Code Q			No
67	Additional child tax credit		✓	✓	Yes
68	American opportunity credit	1098-T	✓	✓	Yes
69	Net premium tax credit	1095-A		✓	Yes
70	Amount paid with request for extension		✓	✓	No
71	Excess social security and tier 1 RRTA	SSA-1099, RRB-1099	✓	✓	Yes
Refund					
75	Amount overpaid		✓	✓	No
76a-d	Bank account information		✓	✓	No
77	Amount you want applied to 2017 estimated tax		✓	✓	No
Amount You Owe					
78	Amount you owe		✓	✓	No
	Third Party Designee		✓	✓	No
	Identity Protection PIN section		✓	✓	No

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