

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 of scope of service for each certification level. **This list is a guide, and is not all-inclusive.**

The un-shaded boxes are within the certification level for the tax topic shown. Within each line item, there may be specific elements that are out of scope for the VITA/TCE programs as indicated in the training material.

Form 1040 Line # or Schedule #	Tax Law Topic Description	Information Reporting Source Document	Included in Volunteer Tax Law Certification Level B=Basic; A=Advanced;		Included in Specialty Tax Law Certifications M=Military; H=Health Savings Accounts; I=International		
			B	A	M	H	I
Filing Status							
	Filing Status (All statuses)						
Dependents							
	Dependents						
Additional Income and Adjustments to Income							
Line 1	Wages, salaries, tips, etc.	W-2					
Line 1	Unreported tips	W-2					
Line 1	Military compensation	W-2					
Line 1	Foreign pay/income	Varies					
Lines 2a-b	Tax-exempt interest, Taxable interest	1099-INT					
Lines 2a-b	Tax-exempt interest, Taxable interest	Schedule K-1					
Lines 3a-b	Qualified dividends, Ordinary dividends	1099-DIV					
Lines 3a-b	Qualified dividends, Ordinary dividends	Schedule K-1					
Line 3	Non-Dividend Distribution	1099-DIV					
Schedule 1	Taxable state and local refunds	1099-G					
Schedule 1	Alimony received						
Schedule 1	Schedule C-EZ (up to \$5,000 expenses) or Schedule C (up to \$25,000 expenses)	1099-MISC, Box 7 & 1099-K					
Schedule 1	Capital gain or loss	1099-B					
Line 4a-b	IRA distributions, taxable amount determined	1099-R, RRB-1099-R					
Line 4a-b	IRA distributions, taxable amount not determined	1099-R, RRB-1099-R					
Line 4a-b	Pensions and annuities, taxable amount determined	1099-R, RRB-1099-R					
Line 4a-b	Pensions and annuities, taxable amount not determined	1099-R, RRB-1099-R 1099-R Codes W, J, T, 6, & U					

• Schedule 1, Additional Income and Adjustments to Income

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Additional Income and Adjustments to Income							
Schedule 1	Rental real estate income	1099-MISC					
Schedule 1	Royalty income (With limitations)	1099-MISC, Box 2 & Schedule K-1					
Schedule 1	Unemployment compensation	1099-G					
Lines 5a-b	Social security benefits	SSA-1099; RRB-1099-R					
Schedule 1	Other income (Certification level varies)	1099-MISC, Box 3					
Schedule 1	Cancellation of debt income principle residence (if extended)	1099-C, 1099-A					
Schedule 1	Cancellation of debt income (Credit card only)	1099-C					
Schedule 1	Foreign Earned Income Exclusion						
Schedule 1	Distributions from Sections 529 & 530 education programs only if it exceeds qualified expenses, it is out of scope.	1099-Q					
Schedule 1	Educator expenses	Taxpayer records					
Schedule 1	Certain business expenses of reservists/ National Guard personnel	Taxpayer records					
Schedule 1	Health savings account deduction	5498-SA, 1099-SA, W-2 Box 12, Code W					
Schedule 1	Military moving expenses	W-2 Box 12, Code P					
Schedule 1	Deductible part of self-employment tax						
Schedule 1	Self-employed health insurance deduction (Calculation with premium tax credit is out of scope)	Taxpayer records					
Schedule 1	Penalty of early withdrawal of savings	1099-INT					
Schedule 1	Alimony paid	Taxpayer records					
Schedule 1	IRA deduction	5498 or taxpayer records					
Schedule 1	Student loan interest deduction	1098-E					
Schedule 1	Tuition and fees deduction (If extended)	1098-T					
1040 Page 1	Check if blind/born before January 2, 1954 boxes						
1040 Page 1	If your spouse itemizes on a separate return						
Line 8	Standard deduction						
Schedule A	Itemized deduction	Taxpayer records					
Tax							
Schedule 2	Tax for certain children who have unearned income (Kiddie Tax) – Limited, see Note below	Taxpayer records					
Schedule 2	Excess Advance Premium Tax Credit (APTC) repayment	1095-A					
Nonfundable Credits							
Schedule 3	Foreign tax credit (If Form 1116 not required)	1099-INT, 1099-DIV, brokerage statement					
Schedule 3	Foreign tax credit (If Form 1116 is required)	1099-INT, 1099-DIV, brokerage statement					
Schedule 3	Credit for child and dependent care expenses	W2, Provider statement					
Schedule 3	Education credits	1098-T					

Note: Tax for certain children who have unearned income is limited to taxable scholarship and fellowship grants not reported on Form W-2.

- Schedule 1, Additional Income and Adjustments to Income
- Schedule 2, Tax
- Schedule 3, Nonrefundable Credits

Form 1040 Line # or Schedule #	Tax Law Topic Description	Information Reporting Source Document	Included in Volunteer Tax Law Certification Level B=Basic; A=Advanced;		Included in Specialty Tax Law Certifications M=Military; H=Health Savings Accounts; I=International		
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Schedule 3	Retirement savings contributions credit	W-2 box 12, taxpayer records					
Schedule 3	Child tax credit and credit for other dependents						
Schedule 3	Nonbusiness energy property credit, Form 5695, Part II Only (if extended)	Taxpayer records					
Schedule 3	Credit for the elderly or the disabled						
Other Taxes							
Schedule 4	Self-employment tax						
Schedule 4	Social security and Medicare tax on tip income not reported to employer (Form 4137 only)	Taxpayer records					
Schedule 4	Additional tax on IRAs, other qualified retirement plans, etc. Part I only (If no exception applies)	1099-R					
Schedule 4	Additional tax on IRAs, other qualified retirement plans, etc. Part I only (If exception applies)	1099-R					
Schedule 4	Repayment of first-time homebuyer credit	Taxpayer records					
1040 Page 1	Full-year health care coverage or coverage exemptions						
Schedule 4	Health care: individual responsibility	1095-A, 1095-B, 1095-C					
Other Payments and Refundable Credits							
Line 16	Federal income tax withheld	W-2, 1099					
Schedule 5	2018 estimated tax payments and amount applied from 2017 return	1040-ES					
Line 17a	Earned income credit (EIC)						
Line 17b	Additional child tax credit						
Line 17c	American opportunity credit	1098-T					
Schedule 5	Net premium tax credit	1095-A					
Schedule 5	Amount paid with request for extension to file	4868					
Schedule 5	Excess Social Security and tier 1 tax withheld	SSA-1099; RRB-1099					
Refund							
Line 19	Amount overpaid						
Lines 20a-d	Bank account information						
Line 21	Amount you want applied to 2019 estimated tax						
Amount You Owe							
Line 22	Amount you owe						
Line 23	Estimated tax penalty (Out of scope, see Note below.)						
Foreign Address and Third-Party Designee							
Schedule 6	Foreign address or Third-party designee						
Signature							
1040 Page 1	Identity Protection PIN	CP01A Notice					

- Schedule 3, Nonrefundable Credits
- Schedule 4, Other Taxes
- Schedule 5, Other Payments and Refundable Credits
- Schedule 6, Foreign Address and Third-Party Designee

Note: If it appears taxpayers may owe an estimated tax penalty, let them know the IRS will calculate the penalty and send a bill. Leave the estimated tax penalty line blank on Form 1040. Completion of Form 2210 is out of scope.