

Tax-Aide vs. VITA/TCE Scope – Summary of Differences

This document summarizes the in or out of scope tax forms and items that are different for Tax-Aide compared to the standard VITA/TCE Advance certification and Pubs 4491 and 4012. If there are questions, please refer to the Tax-Aide Scope Manual that lists virtually all forms and schedules a Tax-Aide Counselor might see.

In scope for Tax-Aide:

- Form 1099-DIV box 2b (Unrecap. Sec. 1250 gain)
- Form 1099-G: State tax refund from any prior year when it is clearly fully taxable or fully nontaxable or the taxable portion can be determined using the Bogart [Taxable Refund and Recovery Calculator](#)
- Form 1099-R box 7 codes 6, U and W; codes J and T if distribution was qualified and if first-time homeowner exception does not apply
- Income from the rent of bare land (any improvements not the property of taxpayer) reported on 1099-MISC or received as cash
- Canadian or German social security income that is treated as US Social Security
- Form 5329 Part IX to waive additional tax for failure to take Required Minimum Distribution
- Form 8283 to report non-cash donations of more than \$500, but less than \$5,000
- Form 8606 Parts I and II only
- Form 8949: “Sale” of totally worthless securities if reported on brokerage statement
- To force printing and transmitting Form 1040 Schedule C (instead of Schedule C-EZ for years prior to 2019) for prior year returns, enter \$1 in Cost of Goods Sold (Part III) beginning inventory and ending inventory

Out of scope for Tax-Aide:

- State/local unique topics set by regional or state leaders as out of scope due to complexity and/or lack of sufficient training
- Specific in-scope tax law topics and state returns on which a counselor is not trained
- Taxpayer who held digital assets (virtual currencies), even if no sale or purchase
- Form 1099-B if box 2 is checked for “Ordinary”
- Form 8962 for an employee covered through an Individual Coverage Health Reimbursement Arrangement (ICHRA) if the taxpayer claims entitlement to PTC
- Form 8995 for any carryover from a prior year (lines 3 or 7)