

What AARP Foundation Tax-Aide *can* and *can't* do for you today.

We're here to help low- to moderate-income taxpayers, especially those 60 and older. AARP Foundation Tax-Aide volunteers are trained to assist you in filing certain tax forms and schedules, including the Form 1040. However, the Volunteer Protection Act requires that our volunteers stay in the scope of the program. If counselors feel they do not have adequate knowledge or your return is too complex, you may need to seek another qualified counselor or paid tax assistance.

We can prepare

- **1040** with Schedules A, B and D
- **Schedule C** up to \$10,000 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)
- **5405** (Repayment of FTHBC)
- **8283**, Section A, Part 1—noncash contributions to charity exceed \$500 but are less than \$5,000
- **8606** (Nondeductible IRA) Part 1
- **8880** (Qualified Savings Credit)
- **8812** (Additional Child Tax Credit)
- **8863** (Education Credits)
- **8949** (Sale or Disposition of Assets)
- **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-C** for credit card debt cancellation only
- **Health Savings Accounts—1099-SA and Form 8889**, if trained and certified*

*HSA: A separate online training module and certification test is provided for certification in handling this module in our program. Only counselors who have been certified for HSA may prepare returns containing HSA.

We cannot prepare

- **Schedule C (Business Profit and Loss) if a loss or expenses exceed \$10,000**
- **Complicated Schedule D without proper paperwork (Capital Gains and Losses)**
- **Schedule E (Rental Property) with expenses, including depreciation (exception: returns for military members only, prepared by a counselor who has been certified to do military returns provided another military certified counselor is available to quality review the return)**
- **Schedule F (Farm Income)**
- **2106 (Employee Business Expenses)**
- **3903 (Moving Expenses)**
- **8615 (Minor's Investment Income)**
- **Portions of Schedules A and B that are not included in our training**
- **Schedule K-1 that involves depreciation or deductible expenses**
- **Other rental income or business income**