Department of the Treasury Internal Revenue Service

Name(s) shown on return

# Credit for Small Employer Pension Plan Startup Costs

Attach to your tax return.

OMB No. 1545-1810

Identifying number

12       Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)         13       Tentative minimum tax (see instructions):         •       Individuals. Enter the amount from Form 6251, line 33         •       Corporations. Enter the amount from Form 4626, line 13         •       Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54         •       Enter the greater of line 12 or line 13         •       Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54         •       Image: State inter the greater of line 12 or line 13         •       Image: State inter the greater of line 12 or line 13         •       Image: State inter the greater of line 12 or line 13         •       Image: State inter the greater of line 12 or line 13         •       Image: State inter the form line 10. If zero or less, enter -0-         •       Image: State inter the form line 10. If zero or less, enter -0-         •       Image: State inter the form line 10. If zero or less, enter -0-						
than \$1,000 1   2 Enter onc-half of line 1.   3 Form 8881 credits from   a Shareholder Schedule K-1 (Form 1025) lines 12d, 12e, or 13   4 Add lines 2 and 3   5 Current year credit. Enter the smaller of line 4 or \$500   6 Regular tax before credit:   1 Aldowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)   6 Regular tax before credit:   1 Corporations. Enter the amount from Form 1040, line 42   . Corporations. Enter the amount from Form 1040, line 42.   . Corporations. Enter the amount from Form 1040, line 42.   . Individuals. Enter the amount from Form 1041, Schedule I, line 3. Form 1120.A, Part I, line 1: or the applicable line of your return   . Individuals. Enter the amount from Form 041, Schedule I, line 56   8 Add lines 6 and 7   7 Estates and trusts. Enter the amount from Form 2441, line 15     9a Foreign tax credit   9a Credit for child and dependent care expenses (Form 2441, line 11).   9a Foreign tax credit (Form 8836, line 18)   9a Credit for child and dependent care expenses (Form 2441, line 11).   9a Mortigage interest credit (Form 8836, line 11)   9a Mortigage interest credit (Form 8836, line 11)   9a Mortigage interest credit (Form 8836, line 12)   9a Mortigage interest credit (Form 8836, line 12)   9a Mortigage interest credit (Form 8836, line 13)   9a Mortigage interest credit (Form 8836, line 13)   9a Mor	Par		(Members of controlled groups or b	ousinesses under commo	on control, see	
2       Enter one-helf of line 1       2         3       Form 8881 credits from pass-through entities:       if you are a - schedule K-1 (form 1026) lines 12d, 12e, er 13       3         4       Add lines 2 and 3	1					
3       Form 8881 credits from pass-through entities:       If you are a isolated to be an interview form 1020 lines 12d, 12d, or 13 isolated to be an interview form 1020 lines 12d, 12d, or 13 isolated to 10 mm 1040 lines 12d, 12d, or 13 isolated to 10 mm 1040 lines 12d, 12d, or 13 isolated to 10 mm 1040 lines 12d, 12d, or 13 isolated to 10 mm 1040 lines 12d, 12d, or 13 isolated to 10 mm 1040 lines 12d, 12d, or 13 isolated to 10 mm 1040 lines 12d, 12d, or 13 isolated to 10 mm 1040 lines 12d, 10d, 10d, 10d, 10d, 10d, 10d, 10d, 10	2					
pass-through entities:       If you are a	3	Form 8881 credits from				
a Add lines 2 and 3       b Pattern       Schedule K-1 (Form 1068) lines 12, 12d, e13 )       4         4 Add lines 2 and 3       current year credit. Enter the smaller of line 4 or \$500       5         PartIII       Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)         6 Regular tax before credits:       individuals. Enter the amount from Form 1040, line 42       .         b Individuals. Enter the amount from Form 1120. Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return       .         6 Individuals. Enter the amount from Form 6251, line 35       .       .         corporations. Enter the amount from Form 1041, Schedule I, line 55       .       .         7 Atternative minimum tax:       .       .       .         9a Foreign tax credit       .       .       .         9a Foreign tax credit       .       .       .         9a Credit for child and dependent care expenses (Form 1441, line 11).       .       .       .         9a Credit for qualified retirement savings contributions (Form 8890, line 14).       .       .       .         9a dipendent credit (Form 8836, line 18)       .       .       .       .         9a dipendent credit (Form 8836, line 11)       .       .       .       .       .         9a dipendent		pass-through entities:	If you are a— Then enter the F	orm 8881 credits from—		
4 Add lines 2 and 3       4         5 Current year credit. Enter the smaller of line 4 or \$500       5         Part II       Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)         6 Regular tax before credits:       Individuals. Enter the amount from Form 1040, line 42         1 Individuals. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return       6         2 Estates and trusts. Enter the sum out from Form 6251, line 35       7         7 Alternative minimum tax:       1         1 Individuals. Enter the amount from Form 6251, line 35       7         7 Corporations. Enter the amount from Form 6251, line 35       7         8 Add lines 6 and 7       7         9 Foreign tax credit       9a         9 Credit for child and dependent care expenses (Form 2441, line 11).       9b         9 Credit for the idently or the disabled (Schedule R (Form 1040), line 24)       9d         1 Guinter Greiff tor fuel form 3863, line 18)       9d         9 Mortgage interest credit (Form 3836, line 11)       9d         9 Mortgage interest credit (Form 8363, line 13)       9d         1 Dualified electric vehicle credit (Form 884, line 20)       9d         9 Mortgage interest credit (Form 8364, line 12)       9d         9 Mortgage interest credit (Form 8364, line 12) <th></th> <th></th> <th>a Shareholder Schedule K-1 (Form 1120</th> <th>S) lines 12d, 12e, or 13</th> <th>3</th>			a Shareholder Schedule K-1 (Form 1120	S) lines 12d, 12e, or 13	3	
5       Current year credit. Enter the smaller of line 4 or \$500       5         Part II       Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)         6       Regular tax before credits:         Individuals. Enter the amount from Form 1040, line 42						
Part II       Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)         6       Regular tax before credits:         •       Individuals. Enter the amount from Form 1040, line 42         •       Corporations. Enter the amount from Form 1120, Schedule J, line 3: Form 1120-A, Part I, line 1: or the applicable line of your return						
6       Regular tax before credits:         • Individuals. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return	_					
<ul> <li>Individuals. Enter the amount from Form 1040, line 42</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from Form 6251, line 35</li> <li>Alternative minimum tax:</li> <li>Individuals. Enter the amount from Form 4626, line 15</li> <li>Corporations. Enter the amount from Form 4626, line 11</li> <li>Desited electric vehicle credit (Form 839, line 18)</li> <li>Credit for fuel from 839, line 18)</li> <li>Credit for fuel from 839, line 18)</li> <li>Gredit for fuel from 839, line 18)</li> <li>Martgage interest credit (Form 839, line 18)</li> <li>Credit for fuel from 839, line 18)</li> <li>Martgage interest credit (Form 839, line 17)</li> <li>Possessions tax credit (Form 65, line 17)</li> <li>Possessions tax credit (Form 839, line 17)</li> <li>Possessions tax credit (Form 65, line 11)</li> <li>Possessions tax credit (Form 65, line 11)</li> <li>Possessions tax credit (Form 65, line 13)</li> <li>Possessions tax credit (Form 65, line 13)</li> <li>Possessions tax credit (Form 65, line 13)</li> <li< th=""><th></th><th colspan="5"></th></li<></ul>						
<ul> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return</li></ul>	6	0				
Part I, line 1: or the applicable line of your return       6         • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from Form 6251, line 35       6         7       Alternative minimum tax:       • Individuals. Enter the amount from Form 6251, line 35       7         • Estates and trusts. Enter the amount from Form 6261, line 15       7         • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56       7         9       Foreign tax credit       9a         • Dereign tax credit       9a         • Corporations. Enter the amount from Form 1041, Schedule I, line 56       8         8       40 lines 6 and 7       7         9       Foreign tax credit       9a         • Credit for child and dependent care expenses (Form 2441, line 11).       9b         • Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)       9c         • Credit for qualified retirement savings contributions (Form 8880, line 14).       9e         • Mortgage interest credit (Form 839, line 18)       9d         • Mortgage interest credit (Form 839, line 11)       9h         • Adotion credit (Form 839, line 17)       9i         • Portign an onconventional source       9i         • Not income tax. Subtract line 9m from line 8. If zero or less, enter -0-       10 <tr< th=""><th>•</th><th></th><th></th></tr<>	•					
and 1b, or the amount from the applicable line of your return   7   Alternative minimum tax:   Individuals. Enter the amount from Form 6251, line 35   Corporations. Enter the amount from Form 1041, Schedule I, line 56   8   Add lines 6 and 7   9   9   9 Foreign tax credit   b Credit for child and dependent care expenses (Form 2441, line 11)   c Credit for the idderly or the disabled (Schedule R (Form 1040), line 24)   d Education credits (Form 8863, line 18)   e Credit for qualified retirement savings contributions (Form 8880, line 14)   f Child tax credit (Form 1040, line 50)   g Mortgage interest credit (Form 5735, line 17 or 27)   h Adoption credit (Form 5735, line 17 or 27)   k Credit for fuel from a nonconventional source   i Dustrict of Columbia first-time homebuyer credit (Form 8859, line 11)   j Possessions tax credit (Form 7573, line 17 or 27)   m Add lines 9a through 91   10   Net income tax. Subtract line 9m from line 8. If zero or less, enter -0-   11   Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-   12   13   14   14   15   16   Credit line 12 or line 13   16   17   18   19   19   10   11   11   11   12   13    14    15    16   17 <th>•</th> <th colspan="5">Part I, line 1; or the applicable line of your return</th>	•	Part I, line 1; or the applicable line of your return				
7 Alternative minimum tax:   • Individuals. Enter the amount from Form 6251, line 35   • Corporations. Enter the amount from Form 1041, Schedule I, line 56   8 Add lines 6 and 7   • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56   9 Foreign tax credit   • Credit for child and dependent care expenses (Form 2441, line 11)   • Credit for child and dependent care expenses (Form 1040), line 24)   d Education credits (Form 8863, line 18)   • Credit for qualified reliment savings contributions (Form 8880, line 14)   9 9   d Child tax credit (Form 1040, line 50)   9 9   f Child tax credit (Form 8836, line 11)   • 9   f Child tax credit (Form 8839, line 18)   i District of Columbia first-time homebuyer credit (Form 8859, line 11)   j Possessions tax credit (Form 5735, line 17 or 27)   k Credit for fuel from a nonconventional source   u 9   m Add lines 9 a through 91   10 Net income tax. Subtract line 9m from line 6. If zero or less, enter -0-   11 12   12 11   13   14   15 Subtract line 54   16 Credit allowed for the amount from Form 0251, line 33   i Individuals. Enter the amount from Form 0251, line 33   i Individuals. Enter the amount from Form 0251, line 33   i Individuals. Enter the amount fro	٠					
<ul> <li>Individuals. Enter the amount from Form 6251, line 35</li> <li>Corporations. Enter the amount from Form 4626, line 15</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56</li> <li>8 Add lines 6 and 7</li> <li>Credit for child and dependent care expenses (Form 2441, line 11).</li> <li>Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)</li> <li>d Education credits (Form 8863, line 18)</li> <li>Credit for qualified retirement savings contributions (Form 8880, line 14).</li> <li>f Child tax credit (Form 1040, line 50)</li> <li>g Mortgage interest credit (Form 8396, line 11)</li> <li>h Adoption credit (Form 8396, line 17)</li> <li>j Possessions tax credit (Form 575, line 17 or 27)</li> <li>k Credit for fuel from a nonconventional source</li> <li>l Oualified electric vehicle credit (Form 8834, line 20)</li> <li>M Add lines 9 a through 91</li> <li>Madd lines 9</li></ul>	-					
<ul> <li>Corporations. Enter the amount from Form 4626, line 15</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56</li> <li>Add lines 6 and 7</li> <li>Foreign tax credit</li> <li>Credit for child and dependent care expenses (Form 2441, line 11).</li> <li>Credit for child and dependent care expenses (Form 2441, line 11).</li> <li>Credit for the iderly or the disabled (Schedule R (Form 1040), line 24)</li> <li>Credit for qualified retirement savings contributions (Form 880, line 14).</li> <li>Credit for qualified retirement savings contributions (Form 880, line 14).</li> <li>G Child tax credit (Form 804, line 18)</li> <li>Credit for Qualified retirement savings contributions (Form 8859, line 14).</li> <li>J District of Columbia first-time homebuyer credit (Form 8859, line 11)</li> <li>J Possessions tax credit (Form 5735, line 17 or 27)</li> <li>K Credit for qualified electric vehicle credit (Form 8834, line 20)</li> <li>Qualified electric vehicle credit (Form 5735, line 17 or 27)</li> <li>K Credit for fuel from a nonconventional source</li> <li>Qualified electric vehicle credit (Form 8834, line 20)</li> <li>M Add lines 9a through 91</li> <li>M Atd lines 8. It zero a less, enter -0-</li> <li>Individuals. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 1041, Schedule 1</li> <li>M Enter the greater of line 12 or line 13</li> <li>M Enter the greater of line 12 or line 13</li> <li>M Enter the greater of line 12 or line 13</li> <li>M Enter the greater of line 10. If zero</li></ul>	<i>'</i> -					
<ul> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56</li> <li>8 Add lines 6 and 7</li> <li>9a Foreign tax credit</li> <li>9a Credit for child and dependent care expenses (Form 2441, line 11)</li> <li>c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)</li> <li>9c</li> <li>9d</li> <li>9d</li> <li>9d</li> <li>9e</li> <li>9e</li> <li>9e</li> <li>9e</li> <li>9e</li> <li>9e</li> <li>9e</li> <li>9g</li> <li>9g<th></th><th colspan="4"></th></li></ul>						
8 Add lines 6 and 7   9a Foreign tax credit   b Credit for child and dependent care expenses (Form 2441, line 11).   c Credit for child and dependent care expenses (Form 1040), line 24)   d Education credits (Form 8863, line 18)   e Credit for qualified retirement savings contributions (Form 8880, line 14).   f Child tax credit (Form 7040, line 50)   g Mortgage interest credit (Form 8396, line 11)   h Adoption credit (Form 8396, line 11)   h Adoption credit (Form 8394, line 18)   i District of Columbia first-time homebuyer credit (Form 8859, line 11)   j Possessions tax credit (Form 5735, line 17 or 27)   k Credit for fuel from a nonconventional source   m Add lines 9a through 91   10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15   11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-   12 Inter 25% (25) of the excess, if any, of line 11 over \$25,000 (see instructions)   13 Tentative minimum tax (see instructions):   11 Individuals. Enter the amount from Form 6251, line 33   . Corporations. Enter the amount from Form 0426, line 13   . Subtract line 14 from line 10. If zero or less, enter -0-   14 It   15 Subtract line 14 from line 10. If zero or less, enter -0-   16 Credit for the dement from Tit20-A, Part I, line 2a; Form 1041, Schedule G, line 43	•					
9a       Foreign tax credit       9a       9b         b       Credit for child and dependent care expenses (Form 2441, line 11).       9b       9b         c       Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)       9c       9d         d       Education credits (Form 8863, line 18)       9c       9d         e       Credit for qualified retirement savings contributions (Form 8880, line 14)       9e       9d         f       Child tax credit (Form 7040, line 50)       9d       9g       9d         g       Mortgage interest credit (Form 8396, line 11)       9g       9d       9d         i       District of Columbia first-time homebuyer credit (Form 8859, line 11)       9g       9d       9d         j       Possessions tax credit (Form 5735, line 17 or 27)       9k       9d       9k         i       Qualified electric vehicle credit (Form 8834, line 20)       9k       9d       9d         1       Qualified electric vehicle credit (Form 8834, line 20)       9l       9k       9d       9k         10       Net income tax. Subtract line 9m from line 8. If zero or less, enter -0-       10       11       12       12       12       12       12       12       12       12       13       13       13       13 </th <th>8</th> <th colspan="5"></th>	8					
b Credit for child and dependent care expenses (Form 2441, line 11).       9b       9c         c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)       9c       9c         d Education credits (Form 8863, line 18)       9c       9d         e Credit for qualified retirement savings contributions (Form 8880, line 14)       9e       9e         g Mortgage interest credit (Form 8396, line 11)       9g       9g         h Adoption credit (Form 8839, line 18)       9h       9g         i District of Columbia first-time homebuyer credit (Form 8859, line 17)       9k       9i         j Possessions tax credit (Form 7735, line 17 or 27)       9k       9g         g Ualified electric vehicle credit (Form 8834, line 20)       9k       9g         n Add lines 9a through 91       9g       9g       9g         n Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15       10         11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-       11         12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)       11         13 Tentative minimum tax (see instructions):       11         14 Enter the greater of line 12 or line 13       13         14 Enter the greater of line 12 or line 13       14         15 Subtract line 14 from line	_					
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)       9c       9d         d Education credits (Form 8863, line 18)       9e       9d         e Credit for qualified retirement savings contributions (Form 8880, line 14)       9e       9d         f Child tax credit (Form 1040, line 50)       9f       9d         g Mortgage interest credit (Form 8396, line 11)       9g       9d         h Adoption credit (Form 8839, line 18)       9n       9d         i District of Columbia first-time homebuyer credit (Form 8859, line 11)       9i       9d         j Possessions tax credit (Form 5735, line 17 or 27)       9k       9d         i Qualified electric vehicle credit (Form 8834, line 20)       9k       9d         i Qualified electric vehicle credit (Form 8834, line 20)       9k       9d         m Add lines 9a through 91       9d       9d       9d         10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15       11       12         11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-       11       12       12         12 Enter 25% (25) of the excess, if any, of line 11 over \$25,000 (see instructions):       13       13       13         13 Tentative minimum tax (see instructions):       13       14       14       14     <	b	Credit for child and dependent care expenses (Form 2441, line 11) . Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)		9b		
a Cadedition relating form block into the savings contributions (Form 8880, line 11)       9e         f Child tax credit (Form 1040, line 50)       9g         g Mortgage interest credit (Form 8396, line 11)       9f         h Adoption credit (Form 8399, line 18)       9h         i District of Columbia first-time homebuyer credit (Form 8859, line 17)       9g         j Possessions tax credit (Form 5735, line 17 or 27)       9k         i Qualified electric vehicle credit (Form 8834, line 20)       9k         i Qualified electric vehicle credit (Form 8834, line 20)       9k         m Add lines 9a through 91       91         10       9m         11       Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15       10         11       Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-       11         12       11       12         13       13       14         14       14       14         15       15       15         16       Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line	с			9c		
a bit and equation of the standard	d			9d		
g Mortgage interest credit (Form 8396, line 11)       9g         h Adoption credit (Form 8396, line 11)       9h         i District of Columbia first-time homebuyer credit (Form 8859, line 11)       9i         j Possessions tax credit (Form 5735, line 17 or 27)       9k         I Qualified electric vehicle credit (Form 8834, line 20)       9k         I Qualified electric vehicle credit (Form 8834, line 20)       9k         I Qualified electric vehicle credit (Form 8834, line 20)       91         10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15       10         11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-       11         12 Enter 25% (25) of the excess, if any, of line 11 over \$25,000 (see instructions))       11         13 Tentative minimum tax (see instructions):       13         • Individuals. Enter the amount from Form 4626, line 13       13         • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54       14         • Subtract line 14 from line 10. If zero or less, enter -0-       14         14 Enter the greater of line 12 or line 13       14         15       14         16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 64; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line <th>е</th> <th>Credit for qualified retirement sa</th> <th>avings contributions (Form 8880, line 14).</th> <th></th> <th></th>	е	Credit for qualified retirement sa	avings contributions (Form 8880, line 14).			
<ul> <li>h Adoption credit (Form 8839, line 18)</li> <li>i District of Columbia first-time homebuyer credit (Form 8859, line 11)</li> <li>j Possessions tax credit (Form 5735, line 17 or 27)</li> <li>k Credit for fuel from a nonconventional source</li> <li>i Qualified electric vehicle credit (Form 8834, line 20)</li> <li>i Qualified electric vehicle credit (Form 8834, line 20)</li> <li>m Add lines 9a through 91</li> <li>i Credit allowed for the amount from Form 4626, line 13</li> <li>i Estates and trusts. Enter the amount from Form 4626, line 13</li> <li>i Individuals. Enter the amount from Form 4626, line 13</li> <li>i Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54</li> <li>i Subtract line 14 from line 10. If zero or less, enter -0-</li> <li>16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53: Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line</li> </ul>	f					
i District of Columbia first-time homebuyer credit (Form 8859, line 11)         j Possessions tax credit (Form 5735, line 17 or 27)         k Credit for fuel from a nonconventional source         I Qualified electric vehicle credit (Form 8834, line 20)         m Add lines 9a through 9l         10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15         11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-         12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)         13 Tentative minimum tax (see instructions):         • Individuals. Enter the amount from Form 6251, line 33         • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54         Schedule I, line 54         • Subtract line 14 from line 10. If zero or less, enter -0-         14 Enter the greater of line 12 or line 13         15 Subtract line 14 from line 10. If zero or less, enter -0-         16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line						
i District of Columbu first time from by and the form color, fine from iter in the form solor, fine from iter in the form solor in the form iter in the form iter in the solor in the form iter in the form iter in the form in the form solor in the form in the form iter in the form iter in the form in the form iter in the form in the form iter in the form iter in the form in the form iter in the f	h					
k Credit for fuel from a nonconventional source   I Qualified electric vehicle credit (Form 8834, line 20)   m Add lines 9a through 91   10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15   11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-   12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)   13 Tentative minimum tax (see instructions):   I Individuals. Enter the amount from Form 4626, line 13   Corporations. Enter the amount from Form 1041, Schedule 1, line 54   Subtract line 14 from line 10. If zero or less, enter -0-   14   Enter the greater of line 12 or line 13   15	i	<b>3</b>				
I Qualified electric vehicle credit (Form 8834, line 20)   m Add lines 9a through 9l   10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15   11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-   12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)   13 Tentative minimum tax (see instructions):   • Individuals. Enter the amount from Form 6251, line 33   • Corporations. Enter the amount from Form 4626, line 13   • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54   • Subtract line 12 or line 13   • Subtract line 10. If zero or less, enter -0-   • 14	J					
m Add lines 9a through 9l	ĸ					
10       Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15       10         11       Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-       11         12       Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions))       12         13       Tentative minimum tax (see instructions):       11         14       Individuals. Enter the amount from Form 6251, line 33       13         14       Enter the greater of line 12 or line 13       14         15       Subtract line 14 from line 10. If zero or less, enter -0-       15         16       Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line	m				9m	
line 15 10   11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-   12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions))   13 Tentative minimum tax (see instructions):   • Individuals. Enter the amount from Form 6251, line 33   • Corporations. Enter the amount from Form 4626, line 13   • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54   • Subtract line 14 from line 10. If zero or less, enter -0-   • Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line	10					
11       Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-         12       Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)         13       Tentative minimum tax (see instructions):         •       Individuals. Enter the amount from Form 6251, line 33         •       Corporations. Enter the amount from Form 4626, line 13         •       Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			•		10	
<ul> <li>13 Tentative minimum tax (see instructions):</li> <li>Individuals. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 4626, line 13</li></ul>	11			<b>∐11 ∐</b>		
<ul> <li>13 Tentative minimum tax (see instructions):</li> <li>Individuals. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 4626, line 13</li></ul>	12	5				
<ul> <li>Individuals. Enter the amount from Form 6251, line 33</li></ul>	13		-			
<ul> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54</li></ul>	•					
Schedule I, line 54       1         14       1         15       Subtract line 14 from line 10. If zero or less, enter -0-       1         16       Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line	٠	Corporations. Enter the amount from Form 4626, line 13 Estates and trusts. Enter the amount from Form 1041,				
14       14         15       Subtract line 14 from line 10. If zero or less, enter -0-       15         16       Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line       14	•					
<ul> <li>15 Subtract line 14 from line 10. If zero or less, enter -0-</li> <li>15 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line</li> </ul>						
<ul> <li>16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line</li> </ul>	14					
line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line	15					
	16	line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line			14	

For Paperwork Reduction Act Notice, see page 2.

# **General Instructions**

Section references are to the Internal Revenue Code.

### Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan. The credit is allowed only for costs paid or incurred in tax years beginning after 2001 with respect to qualified employer plans first effective after 2001.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for your tax year beginning in 2002 by not filing Form 8881.

## S Corporations and Partnerships

A partnership or S corporation that is an eligible small employer completes Part I of the form to figure the credit to pass through to its partners and shareholders. Show on Schedule K-1 each shareholder's or partner's allocable portion of the line 5 credit. Electing large partnerships must include this credit in "general credits."

## How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to \$500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

**Eligible small employer.** To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least \$5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

**Qualified startup costs.** Qualified startup costs are expenses paid or incurred in connection with **(a)** establishing or administering an eligible employer plan or **(b)** the retirement-related education of employees about the plan.

**Eligible employer plan.** An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

**First credit year.** The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2003, may elect to treat 2002 as the first credit year and claim the credit on its 2002 tax return for qualified startup costs incurred in 2002.

**Note:** The credit is not allowed for costs paid or incurred in tax years beginning before 2002.

## No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

### **Controlled Groups**

All persons treated as a single employer under section 52(a), 52(b), 414(m), or 414(o) are treated as one person for purposes of the credit. If the group qualifies as an eligible small employer, the group member with the greatest startup costs figures the group credit on lines 1 and 2 and skips the rest of the form. On separate Forms 8881, each member skips line 1 and enters its share of the group credit on line 2. Each member then

 $(\mathbf{x})$ 

completes the remaining applicable lines on its separate Form 8881 (and Form 3800, if required). Each member must also attach a statement showing how the group credit was divided among all members. The members share the credit in the same proportion as they contributed qualified startup costs.

# **Additional Information**

For more details, see section 45E.

# **Specific Instructions**

# Part I—Current Year Credit

If you paid or incurred qualifed startup costs, complete lines 1 and 2. Complete line 3 for credits that were allocated to you from an S corporation or a partnership.

## Part II—Allowable Credit

The credit allowed for the current year may be limited based on your tax liability. Use Part II to figure the allowable credit unless you must file **Form 3800**, General Business Credit.

Who must file Form 3800. You must file Form 3800 if you have:

• A credit for small employer pension plan startup costs from a passive activity,

• More than one of the credits included in the general business credit (other than a credit from Form 8844 or 8884), or

• A carryback or carryforward of any of those credits.

See the instructions for Form 3800 to find out which credits are included in the general business credit. If you must file Form 3800, enter the credit from line 5 on Form 3800, line 1n, and skip Part II of Form 8881.

### Line 12

See section 38(c)(4) for special rules that apply to married couples filing separate returns and controlled corporate groups.

#### Line 13

Although you may not owe alternative minimum tax (AMT), you generally must still compute the tentative minimum tax (TMT) to figure your allowable credit. For a small corporation exempt from the AMT under section 55(e), enter zero. Otherwise, complete **and** attach the applicable AMT form or schedule and enter the TMT on line 13.

#### Line 16

If you cannot use all of the credit because of the tax liability limit (line 15 is smaller than line 5), carry the unused credit forward up to 20 years. See the instructions for Form 3800 for details. **Note:** *Any unused credit may not be carried back to a tax year beginning before 2002.* 

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 7 hr., 39 min.; **Learning about the law or the form**, 53 min.; **Preparing and sending the form to the IRS**, 1 hr., 3 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.