

Return for Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts (Under Sections 72, 4973, 4974 and 4980A of the Internal Revenue Code) Attach to Form 1040. See separate instructions.

Name of individual subject to additional tax. (Enter the name of one individual only. See the instructions for "Joint Returns.") Your social security number
Address (number and street). (Enter P.O. box no. if mail is not delivered to street address.) Apt. No.
City, town, or post office, state, and ZIP code If this is an Amended Return, check here

Part I Excess Contributions Tax for Individual Retirement Arrangements (Section 4973)

Complete this part if, either in this year or in earlier years, you contributed more to your IRA than is or was allowable and you have an excess contribution subject to tax.

Table with 7 rows and 3 columns. Row 1: Excess contributions for 1992. Row 2: Earlier year excess contributions not previously eliminated. Row 3: Contribution credit. Row 4a: 1992 distributions from your IRA account. Row 4b: 1991 tax year excess contributions. Row 4c: Add lines 3, 4a, and 4b. Row 5: Adjusted earlier year excess contributions. Row 6: Total excess contributions. Row 7: Tax due.

Part II Tax on Early Distributions (Section 72)

Complete this part if a taxable distribution was made from your qualified retirement plan (including an IRA), modified endowment contract, or annuity contract before you reached age 59 1/2. Note: You must enter the amount of the distribution on the appropriate line (or lines) of Form 1040 or Form 4972.

Table with 11 rows and 3 columns. Row 8: Early distributions included in gross income attributable to: 8a-8f. Row 8g: Total distributions. Row 9: Exceptions to distributions subject to additional taxes: 9a-9g. Row 9h: Total amount excluded from additional tax. Row 10: Amount subject to additional tax. Row 11: Total section 72 tax.

Part III Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs) (Section 4974)

12	Minimum required distribution (see instructions)	12		
13	Amount actually distributed to you	13		
14	Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-	14		
15	Tax due (multiply line 14 by 50% (.50)). Enter here and on Form 1040, line 51	15		

Part IV Tax on Excess Distributions From Qualified Retirement Plans (Including IRAs) (Section 4980A)

Complete lines 16a through 19c for regular distributions ONLY.

16a	Enter the total amount of regular retirement distributions	16a		
b	Amount excluded from additional tax (Enter appropriate No. for exception from instructions ▶)	16b		
c	Subtract line 16b from line 16a	16c		
17a	Enter the applicable threshold amount (\$140,276 or \$150,000) (see instructions)	17a		
b	1992 recovery of grandfather amount (from Worksheet 1 or 2)	17b		
c	Enter the greater of line 17a or 17b	17c		
18	Excess distributions (subtract line 17c from line 16c). (If less than zero, enter -0-.)	18		
19a	Tentative tax (multiply line 18 by 15% (.15))	19a		
b	Section 72(t) tax offset (see instructions)	19b		
c	Tax due (subtract line 19b from line 19a). Enter here and on Form 1040, line 51.	19c		

Complete lines 20a through 23c for lump-sum distributions ONLY.

20a	Enter the total amount of your lump-sum distributions	20a		
b	Amount excluded from additional tax (Enter appropriate No. for exception from instructions ▶)	20b		
c	Subtract line 20b from line 20a	20c		
21a	Enter the applicable threshold amount (\$701,380 or \$750,000) (see instructions)	21a		
b	1992 recovery of grandfather amount (from Worksheet 1 or 2)	21b		
c	Enter the greater of line 21a or 21b	21c		
22	Excess distributions (subtract line 21c from line 20c). (If less than zero, enter -0-.)	22		
23a	Tentative tax (multiply line 22 by 15% (.15))	23a		
b	Section 72(t) tax offset (see instructions)	23b		
c	Tax due (subtract line 23b from line 23a). Enter here and on Form 1040, line 51.	23c		

Acceleration Elections (see the instructions for Part IV, Worksheet 1)

- If you elected the discretionary method in 1987 or 1988 and wish to make an acceleration election beginning in 1992 under Temp. Regs. section 54.4981A-1T b-12, check here .
- If you previously made an acceleration election and wish to revoke that election, check here .

Note: If you checked 2 above, see the instructions on page 6 for making and revoking the election.

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	▶ _____ Your signature (Sign and date only if not attached to your income tax return.)		▶ _____ Date	
Paid Preparer's Use Only	Preparer's signature ▶ _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's social security no. (see instructions) _____
	Firm's name (or yours, if self-employed) and address ▶ _____	E.I. No. ▶ _____		_____
			ZIP code ▶ _____	