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Name(s) shown on return

Your social security number

You **cannot** take this credit if **either** of the following applies.



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1995, **(b)** is claimed as a dependent on someone else's 2012 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2012. <b>Do not</b> include rollover contributions . . . . .	1	
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions) . . . . .	2	
3 Add lines 1 and 2 . . . . .	3	
4 Certain distributions received <b>after</b> 2009 and <b>before</b> the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .	4	
5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	
6 In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .	6	
7 Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .		7
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .	8	
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,250	.5	.5	.5
\$17,250	\$18,750	.5	.5	.2
\$18,750	\$25,875	.5	.5	.1
\$25,875	\$28,125	.5	.2	.1
\$28,125	\$28,750	.5	.1	.1
\$28,750	\$34,500	.5	.1	.0
\$34,500	\$37,500	.2	.1	.0
\$37,500	\$43,125	.1	.1	.0
\$43,125	\$57,500	.1	.0	.0
\$57,500	---	.0	.0	.0

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9 . . . . .		10
11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 . . . . .	11	
12 <b>1040 filers:</b> Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. } <b>1040A filers:</b> Enter the total of your credits from lines 29 through 31. } <b>1040NR filers:</b> Enter the total of your credits from lines 45 and 46. }	12	
13 Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .		13
14 <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .		14

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.