

Free Forms Courtesy of FreeTaxUSA.com



*Prepare, Print, and E-File
Your Federal Tax Return for
FREE!!*

Go to www.FreeTaxUSA.com to start your free return today!

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.**

Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/county	Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57. Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts. Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2015 than is allowable or you had an amount on line 17 of your 2014 Form 5329.

9	Enter your excess contributions from line 16 of your 2014 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2015 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2015 traditional IRA distributions included in income (see instructions) .	11	
12	2015 distributions of prior year excess contributions (see instructions) .	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2015 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 .	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2015 than is allowable or you had an amount on line 25 of your 2014 Form 5329.

18	Enter your excess contributions from line 24 of your 2014 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2015 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2015 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2015 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2015 were more than is allowable or you had an amount on line 33 of your 2014 Form 5329.

Table with 3 columns: Line number, Description, and Amount. Rows 26-33 detailing excess contributions and additional tax for Coverdell ESAs.

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2015 than is allowable or you had an amount on line 41 of your 2014 Form 5329.

Table with 3 columns: Line number, Description, and Amount. Rows 34-41 detailing excess contributions and additional tax for Archer MSAs.

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2015 than is allowable or you had an amount on line 49 of your 2014 Form 5329.

Table with 3 columns: Line number, Description, and Amount. Rows 42-49 detailing excess contributions and additional tax for HSAs.

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2015 were more than is allowable.

Table with 3 columns: Line number, Description, and Amount. Rows 50-51 detailing excess contributions and additional tax for ABLE accounts.

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

Table with 3 columns: Line number, Description, and Amount. Rows 52-55 detailing minimum required distribution and additional tax for qualified retirement plans.

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, 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 and Date fields with arrows pointing to the respective lines.

Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.