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

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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 \$30,500 (\$45,750 if head of household; \$61,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1998, **(b)** is claimed as a dependent on someone else's 2015 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2015. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2015 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2012 and **before** the due date (including extensions) of your 2015 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		
7		
8		

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—				
---	\$18,250	.5	.5	.5
\$18,250	\$19,750	.5	.5	.2
\$19,750	\$27,375	.5	.5	.1
\$27,375	\$29,625	.5	.2	.1
\$29,625	\$30,500	.5	.1	.1
\$30,500	\$36,500	.5	.1	.0
\$36,500	\$39,500	.2	.1	.0
\$39,500	\$45,750	.1	.1	.0
\$45,750	\$61,000	.1	.0	.0
\$61,000	---	.0	.0	.0

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

- Multiply line 7 by line 9 . . . . .
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48 . . . . .

9	X .
10	
11	
12	

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