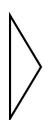


Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return



Apt. no.



If you are subject to the 10% tax on early distributions only, see **Who Must File** in the instructions before continuing. You may be able to report this tax directly on Form 1040 without filing Form 5329.

Part I

1	Early distributions included in gross income (see instructions)	1		
2	Distributions excepted from additional tax (see instructions). Enter appropriate exception number from instructions © _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3		
4	Tax due. Multiply line 3 by 10% (.10). Enter here and on Form 1040, line 51	4		

Part II

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

14	Minimum required distribution (see instructions)	14		
15	Amount actually distributed to you	15		
16	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-	16		
17	Tax due. Multiply line 16 by 50% (.50). Enter here and on Form 1040, line 51	17		

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

Complete Column A for regular distributions. Complete Column B for lump-sum distributions.		Column A Regular Distributions	Column B Lump-Sum Distributions
18	Total amount of regular retirement or lump-sum distributions	18	
19	Amount excluded from additional tax. Enter appropriate exception number from instructions © _____	19	
20	Subtract line 19 from line 18.	20	
21	Enter the greater of the threshold amount or the 1994 recovery of the grandfather amount (from Worksheet 1 or 2). See instructions	21	
22	Excess distributions. Subtract line 21 from line 20. If less than zero, enter -0-	22	
23	Tentative tax. Multiply line 22 by 15% (.15)	23	
24	Early distributions tax offset (see instructions)	24	
25	Subtract line 24 from line 23.	25	
26	Tax due. Combine columns (a) and (b) of line 25. Enter here and on Form 1040, line 51.	26	

Acceleration Elections (see the instructions for Part IV)

- 1 If you elected the discretionary method in 1987 or 1988 and wish to make an acceleration election beginning in 1994 under Temporary Regulations section 54.4981A-1T, Q&A b-12, check here © .
- 2 If you previously made an acceleration election and wish to revoke that election, check here © .

Signature. Complete *ONLY* if you are filing this form by itself and not with your tax return.

Please Sign Here	Under penalties of perjury, I declare that I have examined this form, 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		© _____ Date	
Paid Preparer's Use Only	Preparer's signature © _____	Date _____	Check if self-employed © <input type="checkbox"/>	Preparer's social security no. _____
	Firm's name (or yours, if self-employed) and address © _____		E.I. No. © _____	
			ZIP code © _____	