

Return for Individual Retirement Arrangement Taxes
 (Under Sections 408(f), 409(c), 4973 and 4974 of the Internal Revenue Code)
 ▶ Attach to Form 1040.

Name	Your social security number
Address (Number and street)	
City or town, State and ZIP code	

Part I Excess Contributions Tax for Individual Retirement Arrangements
 If you have contributed either this year or in earlier years more to your IRA than is or was allowable as a deduction, and you have an excess contribution subject to tax, complete the following.

1 Excess contributions for 1982 (see instructions for line 1). Do NOT include this amount on Form 1040, line 25		
2 Earlier year excess contributions not previously eliminated (see instructions for line 2)		
3 Contribution credit. (If your maximum allowable deduction for 1982 is more than your actual contribution, enter the difference; otherwise enter zero. See instructions for line 3)		
4 (a) 1982 distributions out of your account that are taxable		
(b) 1981 tax year excess contributions (if any) withdrawn after the due date (including extensions) of your 1981 income tax return, and 1980 and earlier tax year excess contributions withdrawn in 1982. Enter -0- and include the amount of your withdrawal on line 4(a) if the excess contributions you withdrew: (i) occurred in a tax year (other than 1976 or 1977) for which your total IRA contributions (other than rollover contributions) were more than \$1,750 (\$7,500 if there is an employer contribution to a SEP) or (ii) were taken as a deduction on your Form 1040		
(c) Add lines 3 through 4(b)		
5 Adjusted earlier year excess contributions (line 2 minus line 4(c) but not less than zero)		
6 Total excess contributions (add lines 1 and 5)		
7 Tax (6% of line 6 or 6% of the value of your IRA on the last day of 1982, whichever is smaller.) Enter tax on Form 1040, line 57		

Part II Tax on Premature Distributions
 If you received a distribution from your arrangement before you reached 59½, complete lines 8, 9, 10, and 11. Also, enter the amount of the distribution on Form 1040, line 21.

8 (a) If you entered into a prohibited transaction as described in definition C, borrowed any amount from one of your individual retirement annuities, or pledged any part of one of your individual retirement annuity contracts, enter 10% of the value of the account or annuity at the beginning of the year		
(b) If in 1982 any part of your arrangement was invested in collectibles (see instructions for line 8(b)) include 10% of the cost of the collectible here		
9 Enter 10% of the amount of the distributions from your arrangement during the year (see instruction for line 9 for items that are not considered taxable distributions)		
10 Enter 10% of the amount from your individual retirement savings accounts that you pledged as security for a loan		
11 Total tax (add lines 8(a) through 10). Enter here and on Form 1040, line 57. (See instructions for line 11 for credits against tax)		

Part III Tax on Excess Accumulation in Individual Retirement Accounts and Annuities

12 Tax based on current year distribution method (See worksheet in Instructions)		
13 Tax based on aggregate distribution method (See worksheet in Instructions)		
14 Tax due. Enter amount from line 12 or, if aggregate distribution method is applicable, enter the smaller of line 12 or line 13. Also include this amount on Form 1040, line 57		

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	▶ 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 ▶	