

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

1984
28

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 1984 (see instructions for line 1). Do not include this amount on Form 1040, line 26a	
2 Earlier year excess contributions not previously eliminated (see instructions for line 2)	
3 Contribution credit. (If your maximum allowable deduction for 1984 is more than your actual contribution, see instructions for line 3, otherwise enter zero.)	
4 (a) 1984 distributions out of your account that are taxable income	
(b) 1983 tax year excess contributions (if any) withdrawn after the due date (including extensions) of your 1983 income tax return, and 1982 and earlier tax year excess contributions withdrawn in 1984	
Do not enter any withdrawn excess contributions on line 4(b) if, in the tax year (other than 1976 or 1977) that the excess contributions were made:	
● your total IRA contributions (other than rollover contributions) were more than \$2,250 (or if the total contributions for the year include employer contributions to a SEP, \$2,250 increased by the lesser of the amount of the employer contributions to the SEP or \$15,000); or	
● you took a deduction for the excess contributions on your Form 1040.	
Instead, enter these withdrawn excess contributions on line 4(a) of Form 5329 and also on line 16 of Form 1040.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 1984, whichever is smaller.) Enter tax on Form 1040, line 55	

Part II Tax on Premature Distributions
If you received a distribution from your arrangement before you reached age 59½, complete lines 8, 9, 10, and 11. Also, enter the amount of the distribution on Form 1040, line 16.

8 (a) If you entered into a prohibited transaction as described in definition D (see instructions), 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 1984 any part of your arrangement was invested in collectibles (see instructions for line 8(b)) include 10% of the cost of the collectibles here	
9 Enter 10% of the amount of the distributions from your arrangement during the year (see instructions 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 55.	

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 55	

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 ▶ _____	