Form **5329**

Department of the Treasury
Internal Revenue Service

Return for Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts

(Under Sections 72, 4973, 4974 and 4980A of the Internal Revenue Code)

▶ Attach to Form 1040. See separate instructions.

OMB No. 1545-0203

1990

Attachment Sequence No. **29**

Name of individual subject to penalty tax (Enter the name of **one** individual only. See the instructions for "Joint Returns.")

Your social security number

Address (number and street) (Enter P.O. box no. if mail is not delivered to street address.)

City or town, state, and ZIP code

Check this box if this is an Amended Return ▶ ☐

Part I Excess Contributions Tax for Individual Retirement Arrangements (Section 4973)

Complete this part if, either in this year or in earlier years, you have contributed more to your IRA than is or was allowable and you have an excess contribution subject to tax.

1 Excess contributions for 1990 (see instructions). Do not include this amount on Form 1040, line 24a or, 24b 1

2 Earlier year excess contributions not previously eliminated (see instructions) . 2

3 Contribution credit. (If your maximum allowable contribution for 1990 is more

Part III Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs) (Section 4974)

12	Minimum required distribution	12	
13	Amount actually distributed to you	13	
14	Subtract line 13 from line 12. If line 13 is greater than line 12, enter zero	14	
15	Tax due (multiply line 14 by 50% (.50)). Enter here and on Form 1040, line 52	15	

Part IV Tax on Excess Distributions From Qualified Retirement Plans (Including IRAs) (Section 4980A)

Lines 16 through 19c are to be completed for regular distributions ONLY.

16	Enter the aggregate amount of regular retirement distributions			16	
17a	Enter the applicable threshold amount ($128,228 or $150,000) (see instructions)	17a			
b	1990 recovery of grandfather amount (from Worksheet)	17b			
c	Enter the greater of line 17a or 17b			17c	
18	Excess distributions (subtract line 17c from line 16) (if less than zero, enter -0-)			18	
19a	Tentative tax (multiply line 18 by 15% (.15))			19a	
b	Section 72(t) tax offset (see instructions)			19b	
c	Tax due (subtract line 19b from line 19a). Enter here and on Form 1040, line 52			19c	

Lines 20 through 23c are to be completed for lump-sum distributions ONLY.

20	Enter the aggregate amount of your lump-sum distributions			20	
21a	Enter the applicable threshold amount ($641,140 or $750,000) (see instructions)	21a			
b	1990 recovery of grandfather amount (from Worksheet)	21b			
c	Enter the greater of line 21a or 21b			21c	
22	Excess distributions (subtract line 21c from line 20) (if less than zero, enter -0-)			22	
23a	Tentative tax (multiply line 22 by 15% (.15))			23a	
b	Section 72(t) tax offset (see instructions)			23b	
c	Tax due (subtract line 23b from line 23a). Enter here and on Form 1040, line 52			23c	

Acceleration Elections (see the instructions for Part IV, Worksheet 1)

1 Check here ▶ ☐ if you elected the discretionary method in 1987 or 1988 and wish to make an acceleration election under Temp. Regs. section 54.4981A-1T b-12.

2 Check here ▶ ☐ if you made an acceleration election in 1987, 1988, or 1989 and wish to revoke that election.
Note: *If you checked either 1 or 2 above, see the instructions for filing an amended return.*

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 (Sign and date only if not attached to your income tax return.) ▶ Date

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's social security no. (see instructions)
Firm's name (or yours, if self-employed) and address ▶		E.I. No. ▶	
		ZIP code ▶	

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