

**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.**

Name of individual subject to additional tax. (Enter the name of <b>one</b> 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.)	Apt. No.
City, town, or post office, state, and ZIP code	If this is an Amended Return, check here <input type="checkbox"/>

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

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

1 Excess contributions for 1992 (see instructions). Do not include this amount on Form 1040, line 24a or 24b . . . . .	<b>1</b>		
2 Earlier year excess contributions not previously eliminated (see instructions) . . . . .	<b>2</b>		
3 Contribution credit. (If your actual contribution for 1992 is less than your maximum allowable contribution, see instructions for line 3; otherwise, enter -0-.) . . . . .	<b>3</b>		
4a 1992 distributions from your IRA account that are includible in taxable income . . . . .	<b>4a</b>		
b 1991 tax year excess contributions (if any) withdrawn after the due date (including extensions) of your 1991 income tax return, and 1990 and earlier tax year excess contributions withdrawn in 1992 . . . . .	<b>4b</b>		
c Add lines 3, 4a, and 4b . . . . .	<b>4c</b>		
5 Adjusted earlier year excess contributions. (Subtract line 4c from line 2. Enter the result, but not less than zero.) . . . . .	<b>5</b>		
6 Total excess contributions (add lines 1 and 5) . . . . .	<b>6</b>		
7 Tax due. (Enter the <b>smaller</b> of 6% of line 6 or 6% of the value of your IRA on the last day of 1992.) Also enter this amount on Form 1040, line 51 . . . . .	<b>7</b>		

**Part II Tax on Early Distributions (Section 72)**

Complete this part if a taxable distribution was made from your qualified retirement plan (including an IRA), modified endowment contract, or annuity contract before you reached age 59½. **Note:** You must enter the amount of the distribution on the appropriate line (or lines) of Form 1040 or Form 4972.

8 Early distributions included in gross income attributable to:			
a Qualified retirement plans (including IRAs) . . . . .	<b>8a</b>		
b Annuity contracts . . . . .	<b>8b</b>		
c Modified endowment contracts . . . . .	<b>8c</b>		
d Prohibited transactions . . . . .	<b>8d</b>		
e Pledging of accounts as security . . . . .	<b>8e</b>		
f Cost of collectibles . . . . .	<b>8f</b>		
g Total distributions (add lines 8a through 8f) . . . . .	<b>8g</b>		
<b>Note:</b> Include this amount on line 16b or 17b of Form 1040 or on the appropriate line of Form 4972			
9 Exceptions to distributions subject to additional taxes (see instructions):			
a Due to death (does not apply to modified endowment contracts) . . . . .	<b>9a</b>		
b Due to total and permanent disability . . . . .	<b>9b</b>		
c As part of a series of substantially equal lifetime periodic payments. Lines 9d through 9f DO NOT apply to distributions from IRAs, annuities, or modified endowment contracts.	<b>9c</b>		
d Due to separation from service in or after the year of reaching age 55	<b>9d</b>		
e Distributions to the extent of deductible medical expenses . . . . .	<b>9e</b>		
f Made to an alternate payee under a qualified domestic relations order	<b>9f</b>		
g Other (specify) . . . . .	<b>9g</b>		
h Total amount excluded from additional tax (add lines 9a through 9g) . . . . .	<b>9h</b>		
10 Amount subject to additional tax (subtract line 9h from 8g) . . . . .	<b>10</b>		
11 Total section 72 tax (multiply line 10 by 10% (.10)). Enter here and on Form 1040, line 51 . . . . .	<b>11</b>		

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

<b>12</b>	Minimum required distribution (see instructions)	<b>12</b>		
<b>13</b>	Amount actually distributed to you	<b>13</b>		
<b>14</b>	Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-	<b>14</b>		
<b>15</b>	Tax due (multiply line 14 by 50% (.50)). Enter here and on Form 1040, line 51	<b>15</b>		

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

*Complete lines 16a through 19c for regular distributions ONLY.*

<b>16a</b>	Enter the total amount of regular retirement distributions	<b>16a</b>		
<b>b</b>	Amount excluded from additional tax (Enter appropriate No. for exception from instructions ▶ .....)	<b>16b</b>		
<b>c</b>	Subtract line 16b from line 16a	<b>16c</b>		
<b>17a</b>	Enter the applicable threshold amount (\$140,276 or \$150,000) (see instructions)	<b>17a</b>		
<b>b</b>	1992 recovery of grandfather amount (from Worksheet 1 or 2)	<b>17b</b>		
<b>c</b>	Enter the <b>greater</b> of line 17a or 17b	<b>17c</b>		
<b>18</b>	Excess distributions (subtract line 17c from line 16c). (If less than zero, enter -0-.)	<b>18</b>		
<b>19a</b>	Tentative tax (multiply line 18 by 15% (.15))	<b>19a</b>		
<b>b</b>	Section 72(t) tax offset (see instructions)	<b>19b</b>		
<b>c</b>	Tax due (subtract line 19b from line 19a). Enter here and on Form 1040, line 51.	<b>19c</b>		

*Complete lines 20a through 23c for lump-sum distributions ONLY.*

<b>20a</b>	Enter the total amount of your lump-sum distributions	<b>20a</b>		
<b>b</b>	Amount excluded from additional tax (Enter appropriate No. for exception from instructions ▶ .....)	<b>20b</b>		
<b>c</b>	Subtract line 20b from line 20a	<b>20c</b>		
<b>21a</b>	Enter the applicable threshold amount (\$701,380 or \$750,000) (see instructions)	<b>21a</b>		
<b>b</b>	1992 recovery of grandfather amount (from Worksheet 1 or 2)	<b>21b</b>		
<b>c</b>	Enter the <b>greater</b> of line 21a or 21b	<b>21c</b>		
<b>22</b>	Excess distributions (subtract line 21c from line 20c). (If less than zero, enter -0-.)	<b>22</b>		
<b>23a</b>	Tentative tax (multiply line 22 by 15% (.15))	<b>23a</b>		
<b>b</b>	Section 72(t) tax offset (see instructions)	<b>23b</b>		
<b>c</b>	Tax due (subtract line 23b from line 23a). Enter here and on Form 1040, line 51.	<b>23c</b>		

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

- If you elected the discretionary method in 1987 or 1988 and wish to make an acceleration election beginning in 1992 under Temp. Regs. section 54.4981A-1T b-12, check here .
- If you previously made an acceleration election and wish to revoke that election, check here .

**Note:** If you checked 2 above, see the instructions on page 6 for making and revoking the election.

<b>Please Sign Here</b>	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	
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's social security no. (see instructions) _____
	Firm's name (or yours, if self-employed) and address ▶ _____	E.I. No. ▶ _____		_____
			ZIP code ▶ _____	