Form **5329**

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

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2 (0)

Attachment

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.

Sequence No. 29

ivaille C	n individual subject to additional i	ax. If married hing jointly, see instructions.			Tour social	security numbe	er	
		Home address (number and street), or P	.O. box if mail is no	ot delivered to your home		Apt. no.		
Fill in Your Address Only If You Are Filing This Form by Itself and Not		City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).				If this is an amended return, check here ►		
With	Your Tax Return	Foreign country name	Foreign pr	ovince/state/county	Foreign post			
	1040NR, line 57, without f	10% tax on early distributions, y iling Form 5329. See the instructi Early Distributions					59, or	
ran	Complete this part if IRA) or modified endo may also have to com	you took a taxable distribution bet wment contract (unless you are rep plete this part to indicate that you butions (see instructions).	porting this tax	directly on Form 1040 or	Form 1040NR	?—see`above	e). You	
1	Early distributions includ	ed in income. For Roth IRA distril	outions, see in:	structions	. 1			
2	Early distributions includ	ed on line 1 that are not subject t	o the additiona	al tax (see instructions).				
		ception number from the instructi			. 2			
3	•	onal tax. Subtract line 2 from line						
4		(.10) of line 3. Include this amount on						
		he amount on line 3 was a distrib nount on line 4 instead of 10% (se			ave			
Part		Certain Distributions From						
		if you included an amount in ir			ND line 21	from a Cov	vordoll	
		count (ESA) or a qualified tuition			, ine ∠1,	nom a cov	landell	
5		income from Coverdell ESAs and			. 5			
6		n line 5 that are not subject to the						
7	Amount subject to additi	onal tax. Subtract line 6 from line	5		. 7			
8	Additional tax. Enter 10%	(.10) of line 7. Include this amount on	Form 1040, line	e 59, or Form 1040NR, line	57 8			
Part		Excess Contributions to Tra						
	Complete this part if 17 of your 2013 Form	you contributed more to your tra 1 5329.	ditional IRAs f	or 2014 than is allowabl	e or you had a	an amount o	on line	
9	Enter your excess contribu	tions from line 16 of your 2013 Form	5329 (see instru	uctions). If zero, go to line	15 9			
10		contributions for 2014 are le						
		tribution, see instructions. Otherw		10				
11		ributions included in income (see		11				
12		or year excess contributions (see	-	12	10			
13 14		outions. Subtract line 13 from line			. 13			
15		2014 (see instructions)						
16	Total excess contribution							
17		6) of the smaller of line 16 or the value						
	ĩ	s made in 2015). Include this amount o		-				
Part	V Additional Tax on	Excess Contributions to Ro	th IRAs					
	Complete this part if you	contributed more to your Roth IRAs fo	r 2014 than is allo	owable or you had an amour	nt on line 25 of y	our 2013 Form	n 5329.	
18	Enter your excess contribu	tions from line 24 of your 2013 Form	5329 (see instru	uctions). If zero, go to line	23 18			
19		outions for 2014 are less than y						
		ee instructions. Otherwise, enter						
20		our Roth IRAs (see instructions)		20				
21								
22		outions. Subtract line 21 from line					<u> </u>	
23 24		2014 (see instructions)					<u> </u>	
24	I UTAL EXCESS CONTRIDUTION	ns. Add lines 22 and 23			. 24		1	

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57

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Form 532	29 (2014	4)									Page 2
Part	С	omplete this p		Contributions to C ibutions to your Cover 329.		14 were	more than is	s allow	able or y	ou had an a	amount
26	Enter	the excess con	tributions from I	ine 32 of your 2013 Forr	n 5329 (see instru	ctions). I	f zero, go to li	ine 31	26		
	maxir	num allowable	contribution, s	dell ESAs for 2014 we see instructions. Other rdell ESAs (see instruc	wise, enter -0-	27 28			-		
		nes 27 and 28	•		,				29		
				ubtract line 29 from lin					30		-
									31		
	Total excess contributions. Add lines 30 and 31										
								32		-	
	Dece	mber 31, 2014	1 (including 20	the smaller of line 3: 14 contributions mad e 57	e in 2015). Inclu	de this	amount on	Form	33		
Part \		dditional Ta	x on Excess	Contributions to A	rcher MSAs						
			art if you or yo 11 of your 2013	ur employer contribute 3 Form 5329.	ed more to your <i>i</i>	Archer N	MSAs for 201	14 than	is allow	able or you	had an
34	Enter	the excess con	tributions from I	ine 40 of your 2013 Forr	m 5329 (see instru	ctions). I	f zero, go to l	ine 39	34		
				er MSAs for 2014 are							
				see instructions. Other		35					
36	2014	distributions fr	om your Arche	er MSAs from Form 88	53, line 8	36					
		nes 35 and 36							37		
38	Prior	year excess co	ontributions. Su	ubtract line 37 from line	e 34. If zero or les	ss, ente	r-0		38		
	9 Excess contributions for 2014 (see instructions)							39			
40	Total	excess contrib	outions. Add lin	ies 38 and 39					40		
	Decei 1040, /// A C	mber 31, 2014 line 59, or For dditional Ta omplete this p	4 (including 20 m 1040NR, lin x on Excess part if you, sor	f the smaller of line 14 contributions mad e 57	e in 2015). Inclu ealth Savings <i>i</i> f, or your employ	de this Accour	amount on nts (HSAs)	Form	41	s for 2014	than is
	al	lowable or you	had an amour	nt on line 49 of your 20)13 Form 5329.						
42	Enter	the excess co	ntributions fror	m line 48 of your 2013	Form 5329. If zer	ro, go to	b line 47 .		42		
43	If the	contributions	to your HSAs	for 2014 are less than	n the maximum						
	allowa	able contributi	on, see instruc	tions. Otherwise, enter	r-0	43					
44	2014	distributions fr	om your HSAs	from Form 8889, line	16	44					
45	Add li	nes 43 and 44							45		
46	Prior	year excess co	ontributions. Su	ubtract line 45 from lin	e 42. If zero or les	ss, ente	r-0		46		
47	Exces	s contribution	s for 2014 (see	instructions)					47		
				nes 46 and 47					48		
49	Additi	onal tax. Enter	6% (.06) of the	smaller of line 48 or the	ne value of your H	SAs on	December 31,	, 2014			
				015). Include this amount					49		
Part V				Accumulation in Q not receive the minime			•	•		nt plan.	
50	Minim	num required c	listribution for 2	2014 (see instructions)					50		
51	Amou	int actually dis	tributed to you	in 2014					51		
									52		
53	Additi	onal tax. Enter		52. Include this amount of					53		
Are Fil	ing Th Ind No	nly If You his Form by ot With Your	knowledge and b preparer has any		have examined this f complete. Declaration	orm, inclu of prepare	uding accompar er (other than tax	xpayer) is	achments, based on	and to the be all information	st of my of which
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