

Nondeductible IRAs► Information about Form 8606 and its separate instructions is at www.irs.gov/form8606.

► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2013
Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, If you have a foreign address, also complete the spaces below.

State

ZIP Code

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2013.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2013 and you made nondeductible contributions to a traditional IRA in 2013 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distributions, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2013 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2013, including those made for 2013 from January 1, 2014, through April 15, 2014 (see instructions)	1		
2	Enter your total basis in traditional IRAs (see instructions)	2		
3	Add lines 1 and 2	3		
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2013, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes → Go to line 4. </div>				
4	Enter those contributions included on line 1 that were made from January 1, 2014, through April 15, 2014	4		
5	Subtract line 4 from line 3	5		
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2013, plus any outstanding rollovers (see instructions)	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2013. Do not include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2013 and earlier years	14		
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15		

Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).

Part II 2013 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2013 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2013 or 2014 (see instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		


Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2013. For this purpose, a distribution does not include a rollover, qualified charitable distributions, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2013, including any qualified first-time homebuyer distributions (see instructions)	19		
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000.	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21		
22	Enter your basis in Roth IRA contributions (see instructions)	22		
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23		
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24		
25	Taxable amount. Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, 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.




Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			