

**Credit for Small Employer Pension Plan
 Startup Costs**

► **Attach to your tax return.**

► **Information about Form 8881 and its instructions is at www.irs.gov/form8881.**

OMB No. 1545-1810

Attachment
 Sequence No. **130**

Name(s) shown on return

Identifying number

1 Qualified startup costs incurred during the tax year. Do not enter more than \$1,000.	1				
2 Enter one-half of line 1				2	
3 Credit for small employer pension plan startup costs from partnerships and S corporations . .				3	
4 Add lines 2 and 3				4	
5 Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1j				5	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2013)