

Name(s) shown on return

Your social security number

You **cannot** take this credit **either** of the following applies.



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1991 **(b)** is claimed as a dependent on someone else's 2013 tax return, **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for **2013** **do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2010 and **before** the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include **both** spouses' amounts **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If **zero**, you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		
7		
8		

If line 8 is		And your filing status is		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$17,750	.5	.5	.5
\$17,750	\$19,250	.5	.5	.2
\$19,250	\$26,625	.5	.5	.1
\$26,625	\$28,875	.5	.2	.1
\$28,875	\$29,500	.5	.1	.1
\$29,500	\$35,500	.5	.1	.0
\$35,500	\$38,500	.2	.1	.0
\$38,500	\$44,250	.1	.1	.0
\$44,250	\$59,000	.1	.0	.0
\$59,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions:** the **smaller** of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

9	X
10	
11	
12	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.