## Form **8881**

(Rev. December 2017) Department of the Treasury Internal Revenue Service

## **Credit for Small Employer Pension Plan** Startup Costs Attach to your tax return.

► Go to www.irs.gov/Form8881 for the latest information.

OMB No. 1545-1810

Attachment Sequence No.

130

Name(s) shown on return		Identifying number	
1	Qualified startup costs incurred during the tax year. <b>Do not</b> enter		
	more than \$1,000		
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, Part III, line 1j	. 5	

For Paperwork Reduction Act Notice, see instructions.

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