

**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.**

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.