

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2017 were more than is allowable or you had an amount on line 33 of your 2016 Form 5329.

26	Enter the excess contributions from line 32 of your 2016 Form 5329 (see instructions). If zero, go to line 31		26
27	If the contributions to your Coverdell ESAs for 2017 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2017 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28		29
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		30
31	Excess contributions for 2017 (see instructions)		31
32	Total excess contributions. Add lines 30 and 31		32
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		33

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2017 than is allowable or you had an amount on line 41 of your 2016 Form 5329.

34	Enter the excess contributions from line 40 of your 2016 Form 5329 (see instructions). If zero, go to line 39		34
35	If the contributions to your Archer MSAs for 2017 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2017 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36		37
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38
39	Excess contributions for 2017 (see instructions)		39
40	Total excess contributions. Add lines 38 and 39		40
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		41

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2017 than is allowable or you had an amount on line 49 of your 2016 Form 5329.

42	Enter the excess contributions from line 48 of your 2016 Form 5329. If zero, go to line 47		42
43	If the contributions to your HSAs for 2017 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2017 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44		45
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46
47	Excess contributions for 2017 (see instructions)		47
48	Total excess contributions. Add lines 46 and 47		48
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		49

Part VIII Additional Tax on Excess Contributions to an ABLER Account. Complete this part if contributions to your ABLER account for 2017 were more than is allowable.

50	Excess contributions for 2017 (see instructions)		50
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLER account on December 31, 2017. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		51

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2017 (see instructions)		52
53	Amount actually distributed to you in 2017		53
54	Subtract line 53 from line 52. If zero or less, enter -0-		54
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		55

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.

▶ Your signature _____ ▶ Date _____

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