

## Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

**2017**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.**

Attachment  
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

<b>Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/county	Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution before you reached age 59 1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	<b>1</b>	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____ . . . . .	<b>2</b>	
3	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	
4	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57. . . . .	<b>4</b>	
<b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).			

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.** Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account . . . . .	<b>5</b>	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	<b>6</b>	
7	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>	
8	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 . . . . .	<b>8</b>	

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2017 than is allowable or you had an amount on line 17 of your 2016 Form 5329.

9	Enter your excess contributions from line 16 of your 2016 Form 5329 (see instructions). If zero, go to line 15 . . . . .	<b>9</b>	
10	If your traditional IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>10</b>	
11	2017 traditional IRA distributions included in income (see instructions) . . . . .	<b>11</b>	
12	2017 distributions of prior year excess contributions (see instructions) . . . . .	<b>12</b>	
13	Add lines 10, 11, and 12 . . . . .	<b>13</b>	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>	
15	Excess contributions for 2017 (see instructions) . . . . .	<b>15</b>	
16	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>	
17	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 . . . . .	<b>17</b>	

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2017 than is allowable or you had an amount on line 25 of your 2016 Form 5329.

18	Enter your excess contributions from line 24 of your 2016 Form 5329 (see instructions). If zero, go to line 23 . . . . .	<b>18</b>	
19	If your Roth IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>	
20	2017 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>	
21	Add lines 19 and 20 . . . . .	<b>21</b>	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	
23	Excess contributions for 2017 (see instructions) . . . . .	<b>23</b>	
24	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>	
25	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 . . . . .	<b>25</b>	