

Credit for Qualified Retirement Savings Contributions

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Go to www.irs.gov/Form8880 for instructions and the latest information.

Name(s) shown on return

Your social security number

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

CAUTION!

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$31,000 (\$46,500 if head of household; \$62,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2000, **(b)** is claimed as a dependent on someone else's 2017 tax return, or **(c)** was a **student** (see instructions).

		(a) You	(b) Your spouse
1 Traditional and Roth IRA (including <i>myRA</i>) contributions for 2017. Do not include rollover contributions	1		
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2017 (see instructions)	2		
3 Add lines 1 and 2	3		
4 Certain distributions received after 2014 and before the due date (including extensions) of your 2017 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4		
5 Subtract line 4 from line 3. If zero or less, enter -0-	5		
6 In each column, enter the smaller of line 5 or \$2,000	6		
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit	7		
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8		
9 Enter the applicable decimal amount shown below:			

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)
Enter on line 9 -				
---	\$18,500	.5	.5	.5
\$18,500	\$20,000	.5	.5	.2
\$20,000	\$27,750	.5	.5	.1
\$27,750	\$30,000	.5	.2	.1
\$30,000	\$31,000	.5	.1	.1
\$31,000	\$37,000	.5	.1	.0
\$37,000	\$40,000	.2	.1	.0
\$40,000	\$46,500	.1	.1	.0
\$46,500	\$62,000	.1	.0	.0
\$62,000	---	.0	.0	.0

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

10 Multiply line 7 by line 9	10		
11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11		
12 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48	12		

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