

## Credit for Qualified Retirement Savings Contributions

**2018**

Attachment  
 Sequence No. **54**

▶ **Attach to Form 1040 or Form 1040NR.**  
 ▶ **Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for 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 7 or Form 1040NR, line 36 is more than \$31,500 (\$47,250 if head of household; \$63,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2001; **(b)** is claimed as a dependent on someone else's 2018 tax return; or **(c)** was a **student** (see instructions).

- 1** Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. **Do not** include rollover contributions . . . . .
- 2** Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions) . . . . .
- 3** Add lines 1 and 2 . . . . .
- 4** Certain distributions received **after** 2015 and **before** the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- 5** Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- 6** In each column, enter the **smaller** of line 5 or \$2,000. . . . .
- 7** Add the amounts on line 6. If zero, **stop**; you can't take this credit. . . . .
- 8** Enter the amount from Form 1040, line 7\* or Form 1040NR, line 36 . . . . .
- 9** Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		

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 -				
---	\$19,000	0.5	0.5	0.5
\$19,000	\$20,500	0.5	0.5	0.2
\$20,500	\$28,500	0.5	0.5	0.1
\$28,500	\$30,750	0.5	0.2	0.1
\$30,750	\$31,500	0.5	0.1	0.1
\$31,500	\$38,000	0.5	0.1	0.0
\$38,000	\$41,000	0.2	0.1	0.0
\$41,000	\$47,250	0.1	0.1	0.0
\$47,250	\$63,000	0.1	0.0	0.0
\$63,000	---	0.0	0.0	0.0

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

- 10** Multiply line 7 by line 9 . . . . .
- 11** Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- 12** **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48 . . . . .

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.