

**Credit for Small Employer Pension Plan  
 Startup Costs**  
 ▶ **Attach to your tax return.**

OMB No. 1545-1810

▶ **Go to [www.irs.gov/Form8881](http://www.irs.gov/Form8881) for the latest information.**

Attachment  
 Sequence No. **130**

Name(s) shown on return		Identifying number	
<b>1</b>	Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000 . . . . .	<b>1</b>	
<b>2</b>	Enter one-half of line 1 . . . . .	<b>2</b>	
<b>3</b>	Credit for small employer pension plan startup costs from partnerships and S corporations . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>	
<b>5</b>	Enter the <b>smaller</b> of line 4 or <b>\$500</b> . Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j . . . . .	<b>5</b>	

**For Paperwork Reduction Act Notice, see instructions.**

Form **8881** (Rev. 12-2017)