Part V **Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2019 were more than is allowable or you had an amount on line 33 of your 2018 Form 5329.

26	Enter the excess contributions from line 32 of your 2018 Form 5329. See instructions. If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2019 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2019 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 2019 (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, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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 2019 than is allowable or you had an amount on line 41 of your 2018 Form 5329.

34	Enter the excess contributions from line 40 of your 2018 Form 5329. See instructions. If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2019 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2019 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 2019 (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, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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 2019 than is allowable or you had an amount on line 49 of your 2018 Form 5329.

42	Enter the excess contributions from line 48 of your 2018 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2019 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2019 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 2019 (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, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57			49	

Part VIII **Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2019 were more than is allowable.

50	Excess contributions for 2019 (see instructions)	50	
51	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 50 **or** the value of your ABLE account on December 31, 2019. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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 2019 (see instructions)	52	
53	Amount actually distributed to you in 2019	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 Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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 ☐	PTIN
Print/Type preparer's name			
Firm's name ▶		Firm's EIN ▶	
Firm's address ▶		Phone no.	