

**Credit for Small Employer Pension Plan
Startup Costs**

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8881 for the latest information.**

Name(s) shown on return

Identifying number

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

For Paperwork Reduction Act Notice, see instructions.