

**Credit for Qualified Retirement Savings Contributions**

Department of the Treasury  
Internal Revenue Service

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

▶ Information about Form 8880 and its instructions is at [www.irs.gov/form8880](http://www.irs.gov/form8880).

Attachment  
Sequence No. **54**

Name(s) shown on return

Your social security number

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



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,500 (\$45,750 if head of household; \$61,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1998, **(b)** is claimed as a dependent on someone else's 2015 tax return, or **(c)** was a **student** (see instructions).

	(a) You		(b) Your spouse	
<b>1</b> Traditional and Roth IRA contributions for 2015. <b>Do not</b> include rollover contributions . . . . .	<b>1</b>			
<b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2015 (see instructions) . . . . .	<b>2</b>			
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>			
<b>4</b> Certain distributions received <b>after</b> 2012 and <b>before</b> the due date (including extensions) of your 2015 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .	<b>4</b>			
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>			
<b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .	<b>6</b>			
<b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .			<b>7</b>	
<b>8</b> Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .	<b>8</b>			
<b>9</b> 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—				
---	\$18,250	.5	.5	.5
\$18,250	\$19,750	.5	.5	.2
\$19,750	\$27,375	.5	.5	.1
\$27,375	\$29,625	.5	.2	.1
\$29,625	\$30,500	.5	.1	.1
\$30,500	\$36,500	.5	.1	.0
\$36,500	\$39,500	.2	.1	.0
\$39,500	\$45,750	.1	.1	.0
\$45,750	\$61,000	.1	.0	.0
\$61,000	---	.0	.0	.0

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

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

\*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.