

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

► **Attach to your tax return.**

► **Information about Form 8881 and its instructions is at [www.irs.gov/form8881](http://www.irs.gov/form8881).**

OMB No. 1545-1810

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, line 1j . . . . .				<b>5</b>	

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

Cat. No. 33435N

Form **8881** (Rev. 12-2013)