

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

OMB No. 1545-1810

▶ **Attach to your tax return.**

▶ **Information about Form 8881 and its instructions is at www.irs.gov/form8881.**

Attachment
 Sequence No. **130**

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, line 1j | | 5 | |

For Paperwork Reduction Act Notice, see instructions.

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