Form **5329**

Department of the Treasury
Internal Revenue Service

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

► **Attach to Form 1040.**

► **See separate instructions.**

OMB No. 1545-0203

2002

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended return, check here ► ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, without filing Form 5329. See the instructions for Form 1040, line 58.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: ______	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58	4	
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions) . .	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2002 than is allowable or you had an amount on line 17 of your 2001 Form 5329.

9	Enter your excess contributions from line 16 of your 2001 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2002 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2002 traditional IRA distributions included in income (see instructions)	11			
12	2002 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2002 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2002 (including 2002 contributions made in 2003). Include this amount on Form 1040, line 58			17	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2002 than is allowable or you had an amount on line 25 of your 2001 Form 5329.

18	Enter your excess contributions from line 24 of your 2001 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2002 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2002 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2002 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2002 (including 2002 contributions made in 2003). Include this amount on Form 1040, line 58	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2002 were more than is allowable or you had an amount on line 33 of your 2001 Form 5329.

26	Enter the excess contributions from line 32 of your 2001 Form 5329 (see instructions). If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2002 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2002 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 2002 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2002 (including 2002 contributions made in 2003). Include this amount on Form 1040, line 58	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 2002 than is allowable or you had an amount on line 41 of your 2001 Form 5329.

34	Enter the excess contributions from line 40 of your 2001 Form 5329 (see instructions). If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2002 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2002 distributions from your Archer MSAs from Form 8853, line 10	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 2002 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2002. Include this amount on Form 1040, line 58	41	

Part VII 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.

42	Minimum required distribution for 2002 (see instructions)	42	
43	Amount actually distributed to you in 2002	43	
44	Subtract line 43 from line 42. If zero or less, enter -0-	44	
45	**Additional tax.** Enter 50% (.50) of line 44. Include this amount on Form 1040, line 58	45	

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Please Sign Here

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, 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's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no. ( )	