

Nondeductible IRAs

▶ See separate instructions.

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

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the 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 | |

Part I Traditional IRAs (Nondeductible Contributions, Distributions, and Basis)

Complete Part I if:

- You made nondeductible contributions to a traditional IRA for 1999,
- You received distributions from a traditional IRA in 1999 **and** you made nondeductible contributions to a traditional IRA in 1999 or an earlier year, **or**
- You converted part, but not all, of your traditional IRAs to Roth IRAs during 1999 **and** you made nondeductible contributions to a traditional IRA in 1999 or an earlier year. See the instructions for lines 8, 11, and 15 for special computations.

| | | | | | | | | | |
|---|--|--|--|--|-----|-----------------|--|--|--|
| 1 Enter your nondeductible contributions to traditional IRAs for 1999, including those made for 1999 from January 1, 2000, through April 17, 2000. See page 5 of the instructions | 1 | | | | | | | | |
| 2 Enter your total IRA basis for 1998 and earlier years. See page 5 of the instructions | 2 | | | | | | | | |
| 3 Add lines 1 and 2 | 3 | | | | | | | | |
| <table border="1" style="display: inline-table; border-collapse: collapse; margin-right: 10px;"> <tr> <td style="padding: 2px;">Did you receive any distributions (withdrawals) from traditional IRAs in 1999?</td> <td style="padding: 2px;">No</td> <td style="padding: 2px;">▶ Enter the amount from line 3 on line 12. Do not complete the rest of Part I.</td> </tr> <tr> <td></td> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">▶ Go to line 4.</td> </tr> </table> | Did you receive any distributions (withdrawals) from traditional IRAs in 1999? | No | ▶ Enter the amount from line 3 on line 12. Do not complete the rest of Part I. | | Yes | ▶ Go to line 4. | | | |
| Did you receive any distributions (withdrawals) from traditional IRAs in 1999? | No | ▶ Enter the amount from line 3 on line 12. Do not complete the rest of Part I. | | | | | | | |
| | Yes | ▶ Go to line 4. | | | | | | | |
| 4 Enter only those contributions included on line 1 that were made from January 1, 2000, through April 17, 2000. See page 5 of the instructions | 4 | | | | | | | | |
| 5 Subtract line 4 from line 3 | 5 | | | | | | | | |
| 6 Enter the total value of ALL your traditional IRAs as of December 31, 1999, plus any outstanding rollovers. See page 5 of the instructions | 6 | | | | | | | | |
| 7 Enter the total distributions you received from traditional IRAs in 1999. Do not include rollovers. See page 5 of the instructions | 7 | | | | | | | | |
| 8 Add lines 6 and 7. (But if you converted part or all of your traditional IRAs to Roth IRAs in 1999, see page 5 of the instructions for the amount to enter.) | 8 | | | | | | | | |
| 9 Divide line 5 by line 8 and enter the result as a decimal (rounded to at least 3 places). Do not enter more than "1.000" | 9 | × | | | | | | | |
| 10 Multiply line 7 by line 9. This is the amount of your nontaxable distributions for 1999 | 10 | | | | | | | | |
| 11 Subtract line 10 from line 5. (But if you converted part or all of your traditional IRAs to Roth IRAs in 1999, see page 6 of the instructions for the amount to enter.) This is your basis in traditional IRAs as of December 31, 1999 | 11 | | | | | | | | |
| 12 Add lines 4 and 11. This is your total basis in traditional IRAs for 1999 and earlier years | 12 | | | | | | | | |
| 13 Taxable distributions from traditional IRAs. Subtract line 10 from line 7. Enter the result here and include it in the total on Form 1040, line 15b; Form 1040A, line 10b; or Form 1040NR, line 16b | 13 | | | | | | | | |

Part II 1999 Conversions From Traditional IRAs to Roth IRAs

Caution: If your modified adjusted gross income is over \$100,000 **or** you are married filing separately and you lived with your spouse at any time in 1999, you **cannot** convert any amount from traditional IRAs to Roth IRAs for 1999. If you erroneously made a conversion, you must recharacterize (correct) the conversion. See page 6 of the instructions for details.

| | | | |
|--|------------|--|--|
| 14a Enter the total amount that you converted from traditional IRAs to Roth IRAs in 1999 | 14a | | |
| b Recharacterizations. (These are corrections of amounts converted from traditional IRAs to Roth IRAs in 1999.) See page 3 of the instructions | 14b | | |
| c Subtract line 14b from line 14a. This is the net amount you converted to Roth IRAs in 1999 | 14c | | |
| 15 Enter your basis in the amount you entered on line 14c. See page 6 of the instructions | 15 | | |
| 16 Taxable amount of conversions. Subtract line 15 from line 14c. Enter the result here and include this amount in the total on Form 1040, line 15b; Form 1040A, line 10b; or Form 1040NR, line 16b | 16 | | |

Part III Distributions From Roth IRAs



There is a worksheet on page 6 of the instructions to help you keep track of your contributions, distributions, and year-end balances in your Roth IRA. You may need these amounts in future years.

| | | | | | | | |
|---|--|------------|--|--|------------|--|--|
| 17 | Enter the total Roth IRA distributions (withdrawals) you received in 1999. Do not include rollovers | | | | 17 | | |
| 18a | Enter your basis in your Roth IRA contributions for 1998 . See page 6 of the instructions | 18a | | | | | |
| b | Enter your Roth IRA contributions for 1999, including those made for 1999 from January 1, 2000, through April 17, 2000. Do not include rollovers or amounts converted from traditional IRAs | 18b | | | | | |
| c | Recharacterizations of 1999 contributions to or from Roth IRAs. See page 6 of the instructions | 18c | | | | | |
| d | Combine lines 18a through 18c | | | | 18d | | |
| 19 | Subtract line 18d from line 17. If zero or less, enter -0- and do not complete the rest of Part III | | | | 19 | | |
| Note: If you converted amounts from traditional IRAs to Roth IRAs in 1998 and elected to report the taxable income over 4 years, go to line 20a; otherwise, skip to line 21. | | | | | | | |
| 20a | Subtract the amount from your 1998 Form 8606, line 17, from the amount on line 16 of that form and enter the result | 20a | | | | | |
| b | Enter the amount, if any, from your 1998 Form 8606, line 22 | 20b | | | | | |
| c | Enter the 1999 taxable portion of your 1998 Roth IRA conversion. See page 7 of the instructions. Be sure to include this amount on line 27 | 20c | | | | | |
| d | Add lines 20b and 20c | 20d | | | | | |
| e | Subtract line 20d from line 20a. If zero or less, enter -0- | 20e | | | | | |
| 21 | Enter the smaller of line 19 or line 20e. If line 20e is blank, enter -0- | | | | 21 | | |
| 22 | Subtract line 21 from line 19. If zero, skip lines 23 through 26 and go to line 27 | | | | 22 | | |
| 23 | Enter your basis in your Roth IRA conversions for 1998 . See page 7 of the instructions | 23 | | | | | |
| 24 | Enter the amount, if any, from line 14c of this form | 24 | | | | | |
| 25 | Add lines 23 and 24 | | | | 25 | | |
| 26 | Subtract line 25 from line 19. If zero or less, enter -0- | | | | 26 | | |
| 27 | Taxable amount. Add lines 20c, 21, and 26. Enter the total here and include this amount in the total on Form 1040, line 15b; Form 1040A, line 10b; or Form 1040NR, line 16b | | | | 27 | | |
| Note: You may be subject to an additional 10% tax. See page 7 of the instructions for details. | | | | | | | |

Part IV Distributions From Education (Ed) IRAs

Caution: For 1999, a beneficiary can receive total contributions to Ed IRAs of up to \$500. See page 7 of the instructions if contributions exceeded \$500.

| | | | | | | | |
|--|--|--|--|--|-----------|--|--|
| 28 | Enter the total Ed IRA distributions (withdrawals) you received in 1999. Do not include rollovers | | | | 28 | | |
| 29 | Do you elect to waive the exclusion from income for Ed IRA distributions? If you check "No" and exclude from income any portion of an Ed IRA distribution, no Hope or lifetime learning credit will be allowed for your 1999 qualified tuition and related expenses. | | | | | | |
| | <input type="checkbox"/> Yes. Enter -0-. | | | | 29 | | |
| | <input type="checkbox"/> No. Enter your qualified higher education expenses for 1999. } | | | | | | |
| 30 | Taxable amount. Is line 28 equal to or less than line 29? | | | | | | |
| | <input type="checkbox"/> Yes. Enter -0-; none of your Ed IRA distributions are taxable for 1999. But you should complete the worksheet on page 7 of the instructions to figure your basis in your Ed IRAs. You may need to know your basis in future years. | | | | 30 | | |
| | <input type="checkbox"/> No. See the worksheet on page 7 of the instructions for the amount to enter. Also include this amount in the total on Form 1040, line 15b; Form 1040A, line 10b; or Form 1040NR, line 16b. | | | | | | |
| Note: If you have a taxable amount on line 30, you may be subject to an additional 10% tax. See page 8 of the instructions for details, including exceptions to the additional tax. | | | | | | | |

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

