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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 Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2008.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2008 **and** you made nondeductible contributions to a traditional IRA in 2008 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2008 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2008, including those made for 2008 from January 1, 2009, through April 15, 2009 (see page 5 of the instructions)		1			
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)		2			
3	Add lines 1 and 2		3			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</td> <td style="padding: 5px;"> <input type="checkbox"/> No —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> Yes —————▶ Go to line 4. </td> </tr> </table>		In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?	<input type="checkbox"/> No —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> Yes —————▶ Go to line 4.			
In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?	<input type="checkbox"/> No —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> Yes —————▶ Go to line 4.					
4	Enter those contributions included on line 1 that were made from January 1, 2009, through April 15, 2009		4			
5	Subtract line 4 from line 3		5			
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2008, plus any outstanding rollovers. Subtract any repayments of qualified disaster recovery assistance distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)					
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2008. Do not include rollovers (other than repayments of qualified disaster recovery assistance distributions), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)					
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16					
9	Add lines 6, 7, and 8	9				
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×			
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11				
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12				
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions		13			
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2008 and earlier years		14			
15a	Subtract line 12 from line 7.		15a			
b	Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 13.		15b			
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b		15c			
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).						

Part II 2008 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2008 (excluding any portion you recharacterized).

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 2008, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2008 or 2009 (see page 7 of the instructions)	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2008. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2008 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	
22	Enter your basis in Roth IRA contributions (see page 8 of the instructions)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 8 of the instructions)	24	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 8 of the instructions). Also enter this amount on Form 8930, line 14	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25c	

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	