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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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

OMB No. 1545-1810

Attachment
 Sequence No. **130**

▶ **Attach to your tax return.**

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 the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800)	5	

Draft as of
 06/22/2006