

**Credit for Small Employer Pension Plan
 Startup Costs and Auto-Enrollment**

OMB No. 1545-1810

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8881 for instructions and the latest information.**

Attachment
 Sequence No. **130**

Name(s) shown on return

Identifying number

Part I Credit for Small Employer Pension Plan Startup Costs

| | | | |
|---|--|---|--|
| 1 | Qualified startup costs incurred during the tax year | 1 | |
| 2 | Enter one-half of line 1 | 2 | |
| 3 | Enter the number of employees eligible to participate in the pension plan. See instructions. _____ X 250 | 3 | |
| 4 | Enter the greater of \$500 or the amount from line 3 (Do not enter more than \$5,000) | 4 | |
| 5 | Enter the smaller of line 2 or line 4 | 5 | |
| 6 | Credit for small employer pension plan startup costs from partnerships and S corporations | 6 | |
| 7 | Reserved for future use | 7 | |
| 8 | Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j | 8 | |

Part II Small Employer Auto-Enrollment Credit

| | | | |
|----|---|----|--|
| 9 | Enter \$500 if an auto-enrollment option is provided for retirement savings | 9 | |
| 10 | Small employer auto-enrollment credit from partnerships and S corporations | 10 | |
| 11 | Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j | 11 | |

For Paperwork Reduction Act Notice, see separate instructions.

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Form **8881** (Rev. 12-2020)