

2024

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

3805P

Form header with fields for First name, Initial, Last name, SSN or ITIN, Address, Apt. no./Ste. no., City, State, ZIP code, and a checkbox for amended form.

Part I Additional Tax on Early Distributions - Complete this part if you received a taxable distribution, before you reached age 59 1/2, from a qualified retirement plan (including an IRA) or modified endowment contract.

Form Part I lines 1-4: 1 Early distributions included in income. 2 Early distributions not subject to additional tax. 3 Amount subject to additional tax. 4 Tax due.

\*If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2 1/2% (.025). See instructions.

Part II Additional Tax on Certain Distributions from Education Accounts and ABL Accounts - Complete this part if you included an amount in income on Schedule CA (540 or 540NR) from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABL account.

Form Part II lines 5-8: 5 Distributions included in income from a Coverdell ESA, a QTP, or an ABL account. 6 Distributions not subject to additional tax. 7 Amount subject to additional tax. 8 Tax due.

Part III Additional Tax on Distributions from Archer and Medicare Advantage Medical Savings Accounts (MSAs) - Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

Form Part III lines 9-11: 9 Taxable Archer MSA distribution from federal Form 8853, line 8. 10 a If you meet any of the exceptions to the 12.5% tax. b Otherwise, multiply line 9 by 12.5%. 11 Additional tax due from Medicare Advantage MSA distributions.

Signature. Complete 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 return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's/registered domestic partner's signature.

Signature and Date fields, Signature of paid preparer (with PTIN) field, and Firm's name (or yours if self-employed) and address / Firm's FEIN field.