Nondeductible IRAs

► See separate instructions.

OMB No. 1545-1007

Your social security number

Department of the Treasury Internal Revenue Service (99

► 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.

2002	2
Attachment Sequence No.	48

	n Your Address Only u Are Filing This	Home address (number and street, or P.O. b	ox if mail is not delivered to your home)	Apt. no.
Form	by Itself and Not Your Tax Return	City, town or post office, state, and ZIP code)	,
Par	 Complete this part of You made nonded You took distributed recharacterization, in 2002 or an earlied You converted part 	ductible contributions to a traditional lutions from a traditional, SEP, or or return of certain contributions) ar	IRA for 2002, SIMPLE IRA in 2002 (other than nd you made nondeductible contribu and SIMPLE IRAs to Roth IRAs in 200	a rollover, conversion, itions to a traditional IRA 02 (excluding any portion
1		contributions to traditional IRAs for 2 3, through April 15, 2003 (see page 5		1
2	Enter your total basis in tra	aditional IRAs (see page 6 of the inst	ructions)	2
3	Add lines 1 and 2 In 2002, did you take a distribution from tradition SEP, or SIMPLE IRAS of make a Roth IRA conve	ional, line or of F	er the amount from line 3 on 14. Do not complete the rest	3
4		ncluded on line 1 that were made from		4
5	15, 2003			5
6	Enter the value of all your December 31, 2002, plus	traditional, SEP, and SIMPLE IRAs any outstanding rollovers (see page		
	2002. Do not include rollo	om traditional, SEP, and SIMPLE IRADVERS, conversions to a Roth IRA, correctaracterizations of traditional of the instructions)	ertain	
	IRAs to Roth IRAs in 2002	onverted from traditional, SEP, and SIM. Do not include amounts converted see page 7 of the instructions). Also	that	
9	Add lines 6, 7, and 8 .	9		
		ter the result as a decimal rounded is 1.000 or more, enter "1.000".	to at 10 × .	
11	Multiply line 8 by line 10. The	his is the nontaxable portion of the amus. Also enter this amount on line 17	· · 	
		. This is the nontaxable portion of not convert to a Roth IRA	your 12	
13	Add lines 11 and 12. This	is the nontaxable portion of all your o	distributions	13
	Subtract line 13 from line years	onal IRAs for 2002 and earlier	14	
	•	line 12 from line 7. Also include this	amount on Form 1040, line 15b;	
		to an additional 10% tax on the amo		

Pai	2002 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 Ro any portion you recharacterized).			RA in 2002 (ex	cluding	
	with your sp	our modified adjusted gross income is over \$100,000 or you are married fili ouse at any time in 2002, you cannot convert any amount from traditional, Sl 2. If you erroneously made a conversion, you must recharacterize (correct) it (se	EP, or	SIMPLE IRAS	to Roth	
16	2002. Do not inclu	unt you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in de amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs you completed Part I, enter the amount from line 8. Otherwise, see page 7	16			
17	Enter your basis in line 11. Otherwise,	17				
18	Taxable amount. S	18				
Pa	Complete th	ns From Roth IRAs is part only if you took a distribution from a Roth IRA in 2002 (other than a rotation contributions—see page 7 of the instructions).	llover,	recharacteriza	ation, or	
19		ributions from Roth IRAs in 2002. Do not include rollovers, recharacterizations rsions or contributions, or certain returned contributions (see page 7)	19			
20	D Enter your basis in Roth IRA contributions (see page 8 of the instructions)					
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 and 23. If more than zero, you may be subject to an additional tax if you were under age 59½ (see page 8 of the instructions)					
22	Enter your basis in Roth IRA conversions (see page 8 of the instructions)					
23	Taxable amount. Son Form 1040, line	23				
Are by I	n Here Only if You Filing This Form tself and Not With r Tax Return	Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Your signature Date	ttachme	ents, and to the b	est of my	
		Tour signature Tour				

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