



## **IRS Federal Income Tax Form for Tax Year 2011 (Jan. 1, 2011 - Dec. 31, 2011)**

You can prepare this tax form for Tax Year 2011 online and efile it from Jan. 17, 2012, until late October, 2012. After the IRS stops accepting tax returns via efile in October, you can still prepare tax forms for 2011 online with efile.com. After December 15, 2012, tax forms for 2011 must be prepared offline and mailed to the IRS.

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**Nondeductible IRAs**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

**2011**  
Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See 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 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 and you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, 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 2011 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions)			<b>1</b>	
<b>2</b>	Enter your total basis in traditional IRAs (see instructions)			<b>2</b>	
<b>3</b>	Add lines 1 and 2			<b>3</b>	
	<b>In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b>	<b>No</b> → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.			
		<b>Yes</b> → Go to line 4.			
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012			<b>4</b>	
<b>5</b>	Subtract line 4 from line 3			<b>5</b>	
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	<b>6</b>			
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. <b>Do not</b> include rollovers, 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 instructions)	<b>7</b>			
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. <b>Do not</b> include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	<b>8</b>			
<b>9</b>	Add lines 6, 7, and 8	<b>9</b>			
<b>10</b>	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"	<b>10</b>	×		
<b>11</b>	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	<b>11</b>			
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	<b>12</b>			
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions			<b>13</b>	
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2011 and earlier years</b>			<b>14</b>	
<b>15</b>	<b>Taxable amount.</b> Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			<b>15</b>	
	<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

**Part II 2011 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 2011 (excluding any portion you recharacterized).

<b>16</b>	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 2011. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	<b>16</b>		
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	<b>17</b>		
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>18</b>		

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2011. For this purpose, a distribution does not include a rollover, a qualified charitable distribution, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2011, including any qualified first-time homebuyer distributions and certain qualified distributions (see instructions) . . . . .	<b>19</b>		
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 . . .	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-, skip lines 22 through 24, and enter -0- on line 25	<b>21</b>		
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions) . . . . .	<b>22</b>		
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0-, skip line 24, and enter -0- on line 25. If more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>23</b>		
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- and see the <b>Note</b> below . . . . .	<b>25</b>		
	<b>Note.</b> If you completed lines 20a and 20b or 25a and 25b of your 2010 Form 8606, go to line 26 (see instructions). Otherwise, skip lines 26 through 35 and go to line 36.			
<b>26</b>	Enter the total of lines 20a, 20b, 25a, and 25b from your 2010 Form 8606. (If zero, see the note above) .	<b>26</b>		
<b>27</b>	Enter the smaller of line 23 or line 24 . . . . .	<b>27</b>		
<b>28</b>	Enter the portion of line 24, if any, that was converted before 2010 (see instructions) . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27 . . . . .	<b>29</b>		
<b>30</b>	Enter the amount, if any, from your 2010 Form 8606, line 33 . . . . .	<b>30</b>		
<b>31</b>	Subtract line 30 from line 26 . . . . .	<b>31</b>		
<b>32</b>	Enter the smaller of line 29 or line 31 . . . . .	<b>32</b>		
<b>33</b>	Enter the total of lines 20a and 25a from your 2010 Form 8606 . . . . .	<b>33</b>		
<b>34</b>	Add lines 32 and 33 . . . . .	<b>34</b>		
<b>35</b>	Enter the smaller of line 31 or line 34 . . . . .	<b>35</b>		
<b>36</b>	<b>Taxable amount.</b> Add lines 25 and 35. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .	<b>36</b>		
	<b>Next.</b> If the amount on line 26 is more than zero, complete lines 37 and 38 to refigure the amount you must include in your income in 2012; otherwise, skip lines 37 and 38.			
<b>37</b>	Add lines 30 and 35 . . . . .	<b>37</b>		
<b>38</b>	<b>Amount subject to tax in 2012.</b> Subtract line 37 from line 26. If you do not take a distribution in 2012 from a Roth IRA, enter this amount on the applicable line of your 2012 tax return . . . . .	<b>38</b>		

**Part IV Certain Distributions from Designated Roth Accounts**

Complete this part only if you took a distribution from your designated Roth account in 2011 and, in 2010, you had an in-plan rollover to your designated Roth account and you completed lines 25a and 25b of your 2010 Form 8606 that you filed to report the in-plan rollover.

<b>39</b>	Enter the amount from box 10 of your 2011 Form 1099-R . . . . .	<b>39</b>		
<b>40</b>	Enter the total of lines 25a and 25b from your 2010 Form 8606 . . . . .	<b>40</b>		
<b>41</b>	Enter the amount, if any, from line 3 of the Designated Roth Account Income Acceleration Worksheet in your 2010 Instructions for Form 8606 . . . . .	<b>41</b>		
<b>42</b>	Subtract line 41 from line 40 . . . . .	<b>42</b>		
<b>43</b>	Enter the smaller of line 39 or line 42 . . . . .	<b>43</b>		
<b>44</b>	Enter the amount from line 25a of your 2010 Form 8606. . . . .	<b>44</b>		
<b>45</b>	Add lines 43 and 44 . . . . .	<b>45</b>		
<b>46</b>	<b>Taxable amount.</b> Enter the smaller of line 42 or line 45. Include this amount on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b . . . . .	<b>46</b>		
<b>47</b>	Add lines 41 and 46 . . . . .	<b>47</b>		
<b>48</b>	<b>Amount subject to tax in 2012.</b> Subtract line 47 from line 40. Include this amount on the applicable line of your 2012 tax return . . . . .	<b>48</b>		

**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.

	<div style="border-bottom: 1px solid black; display: flex; justify-content: space-between;"> <span style="width: 60%;">Your signature</span> <span style="width: 35%;">Date</span> </div>	
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.