

Work Opportunity Credit

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form5884 for instructions and the latest information.**

Name(s) shown on return

Identifying number

<p>1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.</p>	
<p>a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (0.25)</p>	1a
<p>b Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (0.40)</p>	1b
<p>c Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (0.50)</p>	1c
<p>2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages</p>	2
<p>3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</p>	3
<p>4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b</p>	4
<p>5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</p>	5
<p>6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b</p>	6