

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 \$ _____ x 25% (0.25)</p> <p>b Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ x 40% (0.40)</p> <p>c Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ x 50% (0.50)</p>	<p>1a</p> <p>1b</p> <p>1c</p>
<p>2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages</p>	<p>2</p>
<p>3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</p>	<p>3</p>
<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>	<p>4</p>
<p>5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</p>	<p>5</p>
<p>6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b</p>	<p>6</p>

For Paperwork Reduction Act Notice, see separate instructions.