

Indian Employment Credit

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8845 for instructions and the latest information.**

Name(s) shown on return	Identifying number
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1 Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	
2 Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	
3 Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4 Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	4	
5 Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . .	5	
6 Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. 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 1g	6	
7 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8 Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.