

Work Opportunity Credit

(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.**

Attachment
Sequence No. **77**

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