

Empowerment Zone Employment Credit

2014

Attachment
 Sequence No. **99**

▶ Attach to your tax return.

▶ Information about Form 8844 and its separate instructions is at www.irs.gov/form8844.

Name(s) shown on return

Identifying number

<p>1 Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)</p> <p>a Qualified empowerment zone wages \$ × 20% (.20)</p> <p>b Reserved </p>	1a	
<p>2 Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages</p>	2	
<p>3 Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts</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 3</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 3</p>	6	

For Paperwork Reduction Act Notice, see separate instructions.

Form **8844** (2014)