

Work Opportunity Credit▶ **Attach to your tax return.**▶ **Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.**

OMB No. 1545-0219

Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

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.**a** Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (0.25) **1a****b** Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (0.40) **1b****c** Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (0.50) **1c****2** Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages **2****3** Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) **3****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 **4****5** Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) **5****6** Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b **6****For Paperwork Reduction Act Notice, see separate instructions.**Form **5884** (Rev. 12-2016)