

Work Opportunity Credit

► Attach to your tax return.

► Information about Form 5884 and its instructions is at www.irs.gov/form5884.

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% (.25) | 1a | | |
| b Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40) | 1b | | |
| c Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.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 | 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, 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, line 4b | 6 | | |