

Credit for Employer Differential Wage Payments

► **Attach to your tax return.**

► **Information about Form 8932 and its instructions is at www.irs.gov/form8932.**

OMB No. 1545-2126

Attachment
 Sequence No. **161**

Name(s) shown on return

Identifying number

1	Eligible differential wage payments paid during the tax year (see instructions)	1	
2	Multiply line 1 by 20% (.20) (see instructions for the adjustment you must make)	2	
3	Credit for employer differential wage payments 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, report this amount on Schedule K. All others, report this amount on Form 3800, line 1w	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 1w	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37747W

Form **8932** (Rev.12-2012)