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## Work Opportunity Credit

OMB No. 1545-0219

► Attach to your tax return.

► Information about Form 5884 and its separate instructions is at [www.irs.gov/form5884](http://www.irs.gov/form5884).

Attachment  
Sequence No. **77**

Name(s) shown on return

Identifying number

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 12-2016)