

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Work Opportunity Credit

OMB No. 1545-0219

▶ **Attach to your tax return.**

Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

<p>1 Enter on the applicable line below the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before the applicable date in the instructions and are certified (if required) as members of a targeted group.</p> <p>a Employees who worked for you at least 120 hours but fewer than 400 hours \$ _____ × 25% (.25)</p> <p>b Employees who worked for you at least 400 hours \$ _____ × 40% (.40)</p>	1a	
<p>2 Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages</p>	2	
<p>3 Work opportunity 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, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800)</p>	4	
<p>5 Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)</p>	5	
<p>6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800)</p>	6	