

# Work Opportunity Credit for Tax-Exempt Employers Hiring Qualified Veterans

> File this form separately; do not attach it to your return.  
> File this form only once per employment tax period.

Name (not trade name) shown on Form 941 or other employment tax return  
Employer Identification No. \_\_\_\_\_  
Check quarter (if applicable):  1: January, February, March  2: April, May, June  3: July, August, September  4: October, November, December

Trade name (if any) \_\_\_\_\_  
Address (street, city, state, and zip) \_\_\_\_\_  
Number, street, and room or suite no. If a P.O. box, see instructions. \_\_\_\_\_  
City or town, state, and ZIP code \_\_\_\_\_

## Part I Credit Against Employment Taxes for Tax-Exempt Employers Hiring Qualified Veterans

1 Are you a qualified tax-exempt organization—that is, an organization described in section 501(c) and that is exempt from tax under section 501(a), other than a governmental entity (see instructions) . . . . .  Yes  No

If "Yes," go to line 2. If "No," do not file this form; you are not eligible to file it. Instead, see Form 5884.

2 Check the appropriate box to indicate which employment tax return you are required to file: **filed to report wages paid to one or more qualified veterans:**  
a  Form 941 **year** b  Form 941-PR c  Form 941-SS d  Form 943 e  Form 943-PR f  Form 944 (or 944-PR, 944 (SP), or 944-SS)

3 Check the appropriate box or boxes to indicate the employment tax period against which you are claiming this credit (see instructions):  
Check Year:  2011  2012  2013 and Quarter (if applicable):  1st  2nd  3rd  4th

4 a See instructions and enter the total qualified first-year wages of all qualified veterans who began work for you after November 21, 2011, and who worked for you for at least 400 hours (as of the date you file this form), from line 5a of the worksheet in the instructions . . . . . **4a** \$ \_\_\_\_\_  
b Multiply line 4a by 26% (.26) and enter the result . . . . . **4b** \$ \_\_\_\_\_

5 a See instructions and enter the total qualified first-year wages of all qualified veterans who began work for you after November 21, 2011, and who worked for you for at least 120 hours but fewer than 400 hours (as of the date you file this form), from line 5b of the worksheet in the instructions **paid through the end of the employment tax period indicated on line 3 to** . . . . . **5a** \$ \_\_\_\_\_  
b Multiply line 5a by 16.25% (.1625) and enter the result . . . . . **5b** \$ \_\_\_\_\_

6 Add lines 4b and 5b . . . . . **6** \$ \_\_\_\_\_

7 Enter the total amount of credits claimed on line 11 of Form 5884-C for prior employment tax periods . . . . . **7** \$ \_\_\_\_\_  
**Note:** If line 7 is greater than line 6, skip lines 8 through 11 and go to line 12. Otherwise, go to line 8.

8 Subtract line 7 from line 6 . . . . . **8** \$ \_\_\_\_\_

9 **Social security wages reported on the form indicated on line 2 for the period indicated on line 3:**  
o If you filed Form 941 (or 941-PR or 941-SS), enter the sum of the wages from lines 5a and 5b of that form\*.  
o If you filed Form 943 (or 943-PR), enter the amount from line 2 of that form\*.  
o If you filed Form 944 (or 944 (SP), 944-SS, or 944-PR), enter the amount from line 1 of that form\*.  
\*If you filed a corrected return (e.g., Form 941-X) for the period indicated on line 3, enter the amount as corrected.

10 Multiply the amount on line 9 by 6.2% (.062) **this form** . . . . . **10** \$ \_\_\_\_\_

11 **Credit claimed for the employment tax period indicated on line 3.** Enter the smaller of line 8 or line 10. This is the amount that will be refunded to you. Stop here, sign, and mail to the address below . . . . . **11** \$ \_\_\_\_\_

12 If line 7 is greater than line 6, subtract line 6 from line 7. This is the amount you owe. Sign and mail to the address below with your payment for this amount . . . . . **12** \$ \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

**Sign Here** Signature for tax-exempt entity \_\_\_\_\_ Date \_\_\_\_\_  
Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
**Paid** Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
**Preparer Use Only** Firm's name \_\_\_\_\_ Daytime telephone number \_\_\_\_\_  
Firm's address \_\_\_\_\_ Firm's EIN \_\_\_\_\_ 59008C  
Phone no. \_\_\_\_\_

Send Form 5884-C (including any accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden UT 84201

For Paperwork Reduction Act Notice, see instructions [IRS.gov/form5884c](http://IRS.gov/form5884c) Cat. No. 12345A Form **5884-C**

~~Note: The exempt organizations may file only one Form 5884-C with respect to each employment tax period. They could file once an employee hits 120 hours and claim the partial credit for one quarter, and then file for a later employment tax period to claim the full credit after the employee hits 400 hours. This is possible because each filing requires a new and full computation of the total credit, which is necessary anyway to allow for corrections of the credit computation (including a reduction of a previously claimed credit) and to ensure that the aggregate credit is not exceeded in multiple filings.~~