

# Internal Revenue Service

## Memorandum

Date: January 10, 2012

To: Shagufta Ahmed, OIRA Desk Officer

From: R. Joseph Durbala, IRS, Tax Analyst

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**Subject: Emergency Justification Statement for Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans**

PL 112-56, Section 261, also known as the "Vow to Hire Heroes Act of 2011" allows the Work Opportunity Credit to be claimed by a qualified tax-exempt organization that hires an unemployed veteran. The new law became effective for qualified veterans that begin work after November 21, 2011, the date of enactment. Form 5884-C was created based on the new law to allow tax-exempt organizations to claim the Work Opportunity Credit.

Form 5884-C is required in order for a tax-exempt organization to claim the Work Opportunity Credit.

The IRS has to have the form available for eligible taxpayers to complete and claim the credit. If Form 5884-C is not available, there is not a way for the taxpayer to claim the tax credit.

A late availability of the form would not allow taxpayers to timely understand the new form and instructions. This would then place undue burden on both the taxpayer and the Service as extensions may have to be prepared by taxpayers and the Service would have to process them. Alternatively, the taxpayer could file their return on time and then have to file an amended return at a later date. This would also add undue taxpayer burden and burden the Service with additional processing costs for the second return.

**Thus, we are requesting an emergency Paperwork Reduction Act review by January 20, 2012.**

Please advise me whether this Emergency request will be accepted by OMB by January 13, 2012. If you have any questions or concerns, please let me know. I can be reached at (202) 622-3634 or by e-mail at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

Your assistance in this matter is appreciated.