

## Indian Employment Credit

OMB No. 1545-0123

▶ **Attach to your tax return.**

Attachment  
Sequence No. **113**

▶ **Go to [www.irs.gov/Form8845](http://www.irs.gov/Form8845) for instructions and the latest information.**

Identifying number

<b>1</b>	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year . . . . .	<b>1</b>	
<b>2</b>	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- . . . . .	<b>2</b>	
<b>3</b>	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>4</b>	
<b>5</b>	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>5</b>	
<b>6</b>	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. 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 1g . . . . .	<b>6</b>	
<b>7</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>7</b>	
<b>8</b>	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g . . . . .	<b>8</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 16146D

Form **8845** (Rev. 1-2020)