



**Note:** *The draft you are looking for begins on the next page.*

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Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**Employee Retention Credit for Employers  
Affected by Qualified Disasters**

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form5884A](http://www.irs.gov/Form5884A) for instructions and the latest information.**

Identifying number

<p><b>1a</b> Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions . . . . .</p>	<p><b>1a</b></p>	<p><b>1c</b></p>
<p><b>b</b> Employers affected by a 2020 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions . . . . .</p>	<p><b>1b</b></p>	
<p><b>c</b> Add amounts from lines 1a and 1b . . . . .</p>		<p><b>1c</b></p>
<p><b>2</b> Multiply line 1c by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .</p>		<p><b>2</b></p>
<p><b>3</b> Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .</p>		<p><b>3</b></p>
<p><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 1aa . . . . .</p>		<p><b>4</b></p>
<p><b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .</p>		<p><b>5</b></p>
<p><b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa . . . . .</p>		<p><b>6</b></p>