

**Work Opportunity Credit**

(Rev. December 2016)  
 Department of the Treasury  
 Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 5884 and its separate instructions is at [www.irs.gov/form5884](http://www.irs.gov/form5884).**

Attachment  
 Sequence No. **77**

Name(s) shown on return

Identifying number

<p><b>1</b> Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.</p> <p><b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ _____ × 25% (0.25)</p> <p><b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)</p> <p><b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)</p> <p><b>2</b> Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .</p> <p><b>3</b> Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .</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 4b . . . . .</p> <p><b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .</p> <p><b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .</p>	<b>1</b>	
	<b>1a</b>	
	<b>1b</b>	
	<b>1c</b>	
	<b>2</b>	
	<b>3</b>	
	<b>4</b>	
	<b>5</b>	
	<b>6</b>	