

## Employee Retention Credit for Employers Affected by Qualified Disasters

OMB No. 1545-1978

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

Attachment  
 Sequence No. **884A**

Name(s) shown on return

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>	<b>1a</b>		
<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>	<b>1b</b>		
<p><b>c</b> Add amounts from lines 1a and 1b . . . . .</p>			<b>1c</b>
<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>			<b>2</b>
<p><b>3</b> Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .</p>			<b>3</b>
<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>			<b>4</b>
<p><b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .</p>			<b>5</b>
<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>			<b>6</b>

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

Cat. No. 47425B

Form **5884-A** (Rev. 3-2021)