



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

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

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](#).

## Work Opportunity Credit

OMB No. 1545-0219

► **Attach to your tax return.**  
► Go to [www.irs.gov/Form5884](http://www.irs.gov/Form5884) for instructions and the latest information.

Attachment  
Sequence No. **884**

Name(s) shown on return

Identifying number

<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.	
<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)	<b>1a</b>
<b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . \$ _____ × 40% (0.40)	<b>1b</b>
<b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . \$ _____ × 50% (0.50)	<b>1c</b>
<b>2</b> Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . .	<b>2</b>
<b>3</b> Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . .	<b>3</b>
<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 . . .	<b>4</b>
<b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . .	<b>5</b>
<b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . .	<b>6</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

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