

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



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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](#).

Employee Retention Credit

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form5884A for instructions and the latest information.**

Identifying number

1a Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a		
b Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b		
c Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c		
d Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d		
e Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e		
f 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	1f		
g Add amounts from lines 1a, 1b, 1c, 1d, 1e, and 1f			1g
2 Multiply line 1g by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages			2
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			3
4 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			4
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			5
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa			6