

Indian Employment Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8845 for instructions and the latest information.**

2017

Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

| | | | |
|----------|---|----------|--|
| 1 | Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year | 1 | |
| 2 | Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- | 2 | |
| 3 | Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- | 3 | |
| 4 | Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages | 4 | |
| 5 | Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts | 5 | |
| 6 | Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. 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 1g | 6 | |
| 7 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 7 | |
| 8 | Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g | 8 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2017)