

Empowerment Zone Employment Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8844 and its separate instructions is at www.irs.gov/form8844.**

Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

| | | | |
|----------|--|----------|--|
| 1 | Enter the total qualified empowerment zone wages paid or incurred during calendar year 2015 only (see instructions) | 1 | |
| 2 | Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages | 2 | |
| 3 | Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts | 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 3 | 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 3 | 6 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2015)