



Caution: The form, instruction, or publication you are looking for begins on the next page. But first see the important information below.

This form, instruction, or publication is being revised to reflect legislation enacted December 20, 2019. The updated revision will be posted here as soon as possible. We apologize for the delay and inconvenience. The most recently issued final revision begins on the next page, but, again, is being updated to reflect recent legislation.

Early release drafts of forms and instructions (and some pubs) are posted before the final release at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) (note that they remain there after the final release is). The most recently issued final revision of forms, instructions, and publications is posted at www.irs.gov/LatestForms and at www.irs.gov/AllForms, which has revisions for all years each form, instruction, or pub has been issued.

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 or 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.) Note that instructions and publications are available from these pages in PDF for printing, HTML for viewing online, and in many cases, in eBook format for mobile viewing (see www.irs.gov/eBook for more details).

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormComments](https://www.irs.gov/FormComments). 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.

All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Empowerment Zone Employment Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **99**

▶ **Go to *www.irs.gov/Form8844* for instructions and the latest information.**

Name(s) shown on return

Identifying number

1	Reserved for future use	1		
2	Reserved for future use	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.

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