

# Indian Employment Credit

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8845 and its separate instructions is at [www.irs.gov/form8845](http://www.irs.gov/form8845).**

Name(s) shown on return

Identifying number

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

**For Paperwork Reduction Act Notice, see separate instructions.**

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Form **8845** (2015)