

**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](http://www.irs.gov/Form8844) for instructions and the latest information.**

Name(s) shown on return

Identifying number

<b>1</b>	Enter the total qualified empowerment zone wages paid or incurred during calendar year 2017 only (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>		
<b>3</b>	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>		
<b>4</b>	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 . . . . .	<b>4</b>		
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 . . . . .	<b>6</b>		

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

Cat. No. 16145S

Form **8844** (2017)