

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 wages paid or incurred during calendar year 2014 only (see instructions)		
a	Qualified empowerment zone wages \$ × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. 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** (2014)