

# Credit for Employer Differential Wage Payments

► **Attach to your tax return.**

► **Information about Form 8932 and its instructions is at [www.irs.gov/form8932](http://www.irs.gov/form8932).**

OMB No. 1545-2126

Attachment  
 Sequence No. **161**

Name(s) shown on return

Identifying number

<b>1</b>	Eligible differential wage payments paid during the tax year (see instructions) . . . . .	<b>1</b>	
<b>2</b>	Multiply line 1 by 20% (.20) (see instructions for the adjustment you must make) . . . . .	<b>2</b>	
<b>3</b>	Credit for employer differential wage payments from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1w . . . . .	<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, line 1w . . . . .	<b>6</b>	

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

Cat. No. 37747W

Form **8932** (Rev.12-2012)