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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2009
Attachment
Sequence No. **113**

Name(s) as shown on return

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages)	4	
5	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g	6	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts. Subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	