Schedule WFC

Oregon Working Family Child Care Credit for Form 40

2011

Last name	First name and initial	Social Security number (SSN) _ _	☐ Attending school ☐ Form WFC-DP is included
Spouse's/RDP's last name if joint return	Spouse's/RDP's first name and initial if joint return	Spouse's/RDP's SSN if joint return _ _	☐ Attending school ☐ Form WFC-DP is included

YOU MAY BE REQUIRED TO PROVIDE PROOF OF YOUR PAYMENT OF YOUR CHILD CARE EXPENSES

Household Size Calculation

1. Enter the number of exemptions you claimed on your federal return .... 1 ☐

2. Enter the number of exemptions you did not claim on your federal return because you released the exemption to the child's other parent .... 2 ☐

3. Add lines 1 and 2 .... 3 ☐

4. Enter the number of exemptions you claimed on your federal return for people who did not live in your household during 2011, including exemptions released to you by your child's other parent, or who are not related by blood, marriage, RDP, or adoption .... 4 ☐

5. Household size. Line 3 minus line 4 .... 5 ☐

FOR COMPUTER USE ONLY

Qualifying Child Care Expenses Paid in 2011. Complete all information for each child care provider you paid in 2011.

Provider's full name and complete address

6. Name_____
   Address _____
   City, State, ZIP Code

Provider's SSN or FEIN ☐
Child to Provider Relationship ☐ (enter code)
Provider's Telephone No. ☐
Amount You Paid to Provider .... 6 $

Provider's full name and complete address

7. Name_____
   Address _____
   City, State, ZIP Code

Provider's SSN or FEIN ☐
Child to Provider Relationship ☐ (enter code)
Provider's Telephone No. ☐
Amount You Paid to Provider .... 7 $

Provider's full name and complete address

8. Name_____
   Address _____
   City, State, ZIP Code

Provider's SSN or FEIN ☐
Child to Provider Relationship ☐ (enter code)
Provider's Telephone No. ☐
Amount You Paid to Provider .... 8 $

9. Add amounts on lines 6 through 8 and enter the result here. If you have more than three providers, check here 9a ☐.........9 $

Qualifying Child Information—Complete all information for each child

First and Last Name of Child	Child's SSN	Child's Date of Birth	Child to Taxpayer Relationship (enter code)	Qualifying Expenses You Paid for Child
10.				$
11.				$
12.				$
13.				$
14. Add amounts on lines 10 through 13 and enter the result here. If you have more than four qualifying children, check here 14a ☐.................14				$

Computation of Credit

15. Enter your federal adjusted gross income (Form 40, line 8)... 15 ☐

16. Enter the total qualifying child care expenses you paid in 2011 from line 9 above .... 16 ☐

17. Enter the decimal amount from the working family child care credit table on the back (use the table that matches your household size on line 5 above). For example, if the amount on line 5 is 4, use Table 4.. 17 X .

18. Multiply the amount on line 16 by the decimal amount on line 17. Enter the result here and on Form 40, line 45. This is your working family child care credit .... 18 ☐

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—YOU MUST INCLUDE THIS SCHEDULE WITH YOUR OREGON TAX RETURN TO RECEIVE THIS CREDIT —

Working family child care credit—2011 tables

Table 1, household size = 1

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	$21,800	0.40
$21,801	22,850	0.36
22,851	23,950	0.32
23,951	25,050	0.24
25,051	26,150	0.16
26,151	27,250	0.08
27,251	—	0.00

Table 2, household size = 2

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	$29,400	0.40
$29,401	30,900	0.36
30,901	32,350	0.32
32,351	33,850	0.24
33,851	35,300	0.16
35,301	36,800	0.08
36,801	—	0.00

Table 3, household size = 3

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	$37,050	0.40
$37,051	38,900	0.36
38,901	40,750	0.32
40,751	42,600	0.24
42,601	44,450	0.16
44,451	46,350	0.08
46,351	—	0.00

Table 4, household size = 4

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	$44,700	0.40
$44,701	46,950	0.36
46,951	49,150	0.32
49,151	51,400	0.24
51,401	53,650	0.16
53,651	55,900	0.08
55,901	—	0.00

Table 5, household size = 5

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	$52,350	0.40
$52,351	54,950	0.36
54,951	57,550	0.32
57,551	60,200	0.24
60,201	62,800	0.16
62,801	65,450	0.08
65,451	—	0.00

Table 6, household size = 6

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	$60,000	0.40
$60,001	63,000	0.36
63,001	66,000	0.32
66,001	69,000	0.24
69,001	72,000	0.16
72,001	75,000	0.08
75,001	—	0.00

Table 7, household size = 7

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	$67,600	0.40
$67,601	71,000	0.36
71,001	74,400	0.32
74,401	77,750	0.24
77,751	81,150	0.16
81,151	84,550	0.08
84,551	—	0.00

Table 8, household size = 8*

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	$75,250	0.40
$75,251	79,000	0.36
79,001	82,800	0.32
82,801	86,550	0.24
86,551	90,300	0.16
90,301	94,100	0.08
94,101	—	0.00

If your household size is more than eight, contact the department for the tables you need.

Schedule WFC relationship codes

Son....................S	Grandchild.................GC	Eligible foster child.....EF	Sister-in-law.................SL
Daughter......................D	Niece............................NC	Aunt.................................A	Brother-in-law..............BL
Stepson..........................SS	Nephew.....................NW	Uncle..............................U	Other relative................O
Stepdaughter..............SD	Sister/Brother..............SB	Cousin..........................CS	None..............................N

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