

Schedule WFC-N/P

Oregon Working Family Child Care Credit for Form 40N and Form 40P Filers

2011

Last name	First name and initial	Social Security number (SSN) - -	<input type="checkbox"/> Attending school <input type="checkbox"/> 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 - -	<input type="checkbox"/> Attending school <input type="checkbox"/> Form WFC-DP is included

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

Household Size Calculation

- Enter the number of exemptions you claimed on your federal return 1
- 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
- Add lines 1 and 2 3
- 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
- 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	Provider's SSN or FEIN	Child to Provider Relationship	Amount You Paid to Provider
6. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/> (enter code)	<input type="text"/>
	Provider's Telephone No. _____ 6	\$ _____

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	Amount You Paid to Provider
7. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/> (enter code)	<input type="text"/>
	Provider's Telephone No. _____ 7	\$ _____

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	Amount You Paid to Provider
8. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/> (enter code)	<input type="text"/>
	Provider's Telephone No. _____ 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	Child's SSN	Child's Date of Birth	Child to Taxpayer Relationship (enter code)	Qualifying Expenses You Paid for Child
10. First and Last Name of Child				\$ _____
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 <input type="checkbox"/> 14				\$ _____

Computation of Credit

15. Enter your federal adjusted gross income (Form 40N or Form 40P, line 30F).....	15	<input type="text"/>
16. Enter your Oregon adjusted gross income (Form 40N or Form 40P, line 30S)	16	<input type="text"/>
17. Enter the larger of line 15 or line 16	17	<input type="text"/>
18. Enter the total qualifying child care expenses you paid in 2011 from line 9 above	18	<input type="text"/>
19. 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.....	19	<input type="text"/> X .
20. Multiply the amount on line 18 by the decimal amount on line 19 and enter here	20	<input type="text"/>
21. Multiply line 20 by the Oregon percentage (Form 40N or Form 40P, line 39). Enter the result here and on Form 40N or Form 40P, line 63. This is your working family child care credit	21	<input type="text"/>

— 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-N/P, line 17 is:		Enter this decimal amount on Schedule WFC-N/P, line 19:
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-N/P, line 17 is:		Enter this decimal amount on Schedule WFC-N/P, line 19:
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-N/P, line 17 is:		Enter this decimal amount on Schedule WFC-N/P, line 19:
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-N/P, line 17 is:		Enter this decimal amount on Schedule WFC-N/P, line 19:
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-N/P, line 17 is:		Enter this decimal amount on Schedule WFC-N/P, line 19:
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-N/P, line 17 is:		Enter this decimal amount on Schedule WFC-N/P, line 19:
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-N/P, line 17 is:		Enter this decimal amount on Schedule WFC-N/P, line 19:
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-N/P, line 17 is:		Enter this decimal amount on Schedule WFC-N/P, line 19:
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
Daughter.....	D	Niece.....	NC
Stepson.....	SS	Nephew	NW
Stepdaughter.....	SD	Sister/Brother.....	SB
Eligible foster child.....	EF	Sister-in-law	SL
Aunt	A	Brother-in-law.....	BL
Uncle	U	Other relative.....	O
Cousin.....	CS	None.....	N