

Schedule WFC-N/P

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

2012

| | | | |
|--|---|---|---|
| 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

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 2012, 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 2012. Complete all information for each child care provider you paid in 2012.

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. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 11. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 12. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 13. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 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 | | | | \$ <input type="text"/> |

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 2012 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—2012 tables

If your household size is not listed below, contact the department for the tables you need.

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: | |
| — | \$22,350 | 0.40 |
| \$22,351 | 23,450 | 0.36 |
| 23,451 | 24,550 | 0.32 |
| 24,551 | 25,700 | 0.24 |
| 25,701 | 26,800 | 0.16 |
| 26,801 | 27,950 | 0.08 |
| 27,951 | — | 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: | |
| — | \$30,250 | 0.40 |
| \$30,251 | 31,750 | 0.36 |
| 31,751 | 33,300 | 0.32 |
| 33,301 | 34,800 | 0.24 |
| 34,801 | 36,300 | 0.16 |
| 36,301 | 37,850 | 0.08 |
| 37,851 | — | 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: | |
| — | \$38,200 | 0.40 |
| \$38,201 | 40,100 | 0.36 |
| 40,101 | 42,000 | 0.32 |
| 42,001 | 43,900 | 0.24 |
| 43,901 | 45,800 | 0.16 |
| 45,801 | 47,750 | 0.08 |
| 47,751 | — | 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: | |
| — | \$46,100 | 0.40 |
| \$46,101 | 48,400 | 0.36 |
| 48,401 | 50,700 | 0.32 |
| 50,701 | 53,000 | 0.24 |
| 53,001 | 55,300 | 0.16 |
| 55,301 | 57,650 | 0.08 |
| 57,651 | — | 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: | |
| — | \$54,000 | 0.40 |
| \$54,001 | 56,700 | 0.36 |
| 56,701 | 59,400 | 0.32 |
| 59,401 | 62,100 | 0.24 |
| 62,101 | 64,800 | 0.16 |
| 64,801 | 67,550 | 0.08 |
| 67,551 | — | 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: | |
| — | \$61,950 | 0.40 |
| \$61,951 | 65,050 | 0.36 |
| 65,051 | 68,150 | 0.32 |
| 68,151 | 71,250 | 0.24 |
| 71,251 | 74,350 | 0.16 |
| 74,351 | 77,450 | 0.08 |
| 77,451 | — | 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: | |
| — | \$69,850 | 0.40 |
| \$69,851 | 73,350 | 0.36 |
| 73,351 | 76,850 | 0.32 |
| 76,851 | 80,350 | 0.24 |
| 80,351 | 83,850 | 0.16 |
| 83,851 | 87,350 | 0.08 |
| 87,351 | — | 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: | |
| — | \$77,800 | 0.40 |
| \$77,801 | 81,650 | 0.36 |
| 81,651 | 85,550 | 0.32 |
| 85,551 | 89,450 | 0.24 |
| 89,451 | 93,350 | 0.16 |
| 93,351 | 97,250 | 0.08 |
| 97,251 | — | 0.00 |

Schedule WFC relationship codes

| | | | |
|----------------------|-----------------------|-------------------------------|------------------------|
| Son..... S | Grandchild GC | Eligible foster childEF | Sister-in-lawSL |
| Daughter..... D | Niece..... NC | Aunt A | Brother-in-lawBL |
| Stepson..... SS | NephewNW | Uncle U | Other relative..... O |
| Stepdaughter..... SD | Sister/Brother.....SB | Cousin..... CS | None..... N |