



ADMINISTRATIVE RULE REVIEW

	Rule No. 150-315-0080	
Repealed Rule	Page Page 1 of 2	Last Revised Date October 19, 2016
	NOTICE OF INTENDED ACTION	
Permanent Rule	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: The Dependent Care credit provided in ORS 315.204 sunset and may not be claimed for tax years beginning on or after January 1, 2016. Therefore, this rule is no longer necessary.

1 **150-315-0080 [Repealed 12/31/2016]**

2 **~~Dependent Care Credits: General Information~~**

3 ~~(1) Taxpayers must apply to the Department of Education, Early Learning Division, Office of Child Care~~
4 ~~and receive certification before being eligible for the Dependent Care Assistance or Dependent Care~~
5 ~~Information and Referral Services credits. Contact the Office of Child Care of the Department of~~
6 ~~Education for more information.~~

7 ~~(2) For taxable years beginning on or after January 1, 1988, the following credits are available to~~
8 ~~employers that provide dependent care assistance or information and referral services to their employees:~~

9 ~~(a) Dependent Care Assistance Credit. This credit is available to employers for the expenses paid or~~
10 ~~incurred by the employer for the care of employees' dependents.~~

11 ~~(b) Dependent Care Information and Referral Services Credit. This credit is available to employers that~~
12 ~~provide information and referral services to assist their employees in obtaining dependent care.~~

13 ~~(3) Any tax credit otherwise allowable that is not used by the taxpayer in a tax year may be carried~~
14 ~~forward and offset against the taxpayer's tax liability for up to five tax years. The amount of credit~~
15 ~~carried forward to a succeeding tax year is the sum of credits that exceed the tax liability, after other~~
16 ~~credits, for all prior tax years that are within the carryover period.~~

17 ~~(a) If a credit carried forward from a prior year and a current year's credit are available, the taxpayer must~~
18 ~~use the credit from the prior year first and then the current year's credit.~~

19 ~~(b) If a credit carried forward from a prior year and a current year's credit are available, the two credits~~
20 ~~may be combined and taken up to the amount of tax liability for the year.~~

21 ~~(4) If the taxpayer is an individual and the tax year is changed resulting in a short period return (a return~~
22 ~~covering a period of less than 12 months), the credit must be computed in a manner consistent with ORS~~
23 ~~314.085.~~

24 ~~(5) If the taxpayer is a part-year resident individual, the credit must be computed in a manner consistent~~
25 ~~with ORS 316.117.~~



ADMINISTRATIVE RULE REVIEW

Repealed Rule	Rule No. 150-315-0080	
	Page Page 2 of 2	Last Revised Date October 19, 2016
Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: The Dependent Care credit provided in ORS 315.204 sunset and may not be claimed for tax years beginning on or after January 1, 2016. Therefore, this rule is no longer necessary.

- 1 ~~Stat. Auth.: ORS 305.100~~
- 2 ~~Stats. Implemented: ORS 315.204~~
- 3