



ADMINISTRATIVE RULE REVIEW

Repealed Rule	Rule No. 150-315-0084	
	Page Page 1 of 1	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1 **150-315-0084 [Repealed 12/31/2016]**

2 **~~Dependent Care Information and Referral Services Credit~~**

3 ~~(1) Qualifications. To qualify for this credit the employee receiving the information or referral services~~
4 ~~must perform services in Oregon.~~

5 ~~(2) Computation of the Credit. The credit is equal to 50 percent of the qualifying expenses paid or~~
6 ~~incurred by the employer.~~

7 ~~Example. In 1988, Employer A paid \$2,500 to a dependent care referral agency to provide dependent~~
8 ~~care information and referral services to its employees. A credit of \$1,250 is allowable to the employer in~~
9 ~~1988. The deduction allowed for 1988 is \$1,250 (the \$2,500 paid less the \$1,250 credit allowed).~~

10 ~~Stat. Auth.: ORS 305.100~~

11 ~~Stats. Implemented: ORS 315.204~~

12