Clear Form

Schedule WFC-N/P

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

2008

Last name	First name and initial	Social Security number (SSN) – –	☐ Attending school ☐ Form WFC-DP is attached
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 attached

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 2008, 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 2008. Complete all information for each child care provider you paid in 2008.

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	
6. Name Address City, State, ZIP Code	Provider's Telephone No.	(enter code)	Amount You Paid to Provider ..... 6 $
7. Name Address City, State, ZIP Code	Provider's Telephone No.	(enter code)	Amount You Paid to Provider ..... 7 $
8. Name Address City, State, ZIP Code	Provider's Telephone No.	(enter code)	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 40N or Form 40P, line 30F)..... 15
16. Enter your Oregon adjusted gross income (Form 40N or Form 40P, line 30S) 16
17. Enter the larger of line 15 or line 16 17
18. Enter the total qualifying child care expenses you paid in 2008 from line 9 above 18
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 x .
20. Multiply the amount on line 18 by the decimal amount on line 19 and enter here 20
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

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

Working family child care credit—2008 tables

Table 1, household size = 1

If the amount on Schedule WFC-N/P, line 17 is: at least:	but not more than:	Enter this decimal amount on Schedule WFC-N/P, line 19:
—	$20,800	0.40
$20,801	21,850	0.36
21,851	22,900	0.32
22,901	23,900	0.24
23,901	24,950	0.16
24,951	26,000	0.08
26,001	—	0.00

Table 2, household size = 2

If the amount on Schedule WFC-N/P, line 17 is: at least:	but not more than:	Enter this decimal amount on Schedule WFC-N/P, line 19:
—	$28,000	0.40
$28,001	29,400	0.36
29,401	30,800	0.32
30,801	32,200	0.24
32,201	33,600	0.16
33,601	35,000	0.08
35,001	—	0.00

Table 3, household size = 3

If the amount on Schedule WFC-N/P, line 17 is: at least:	but not more than:	Enter this decimal amount on Schedule WFC-N/P, line 19:
—	$35,200	0.40
$35,201	36,950	0.36
36,951	38,700	0.32
38,701	40,500	0.24
40,501	42,250	0.16
42,251	44,000	0.08
44,001	—	0.00

Table 4, household size = 4

If the amount on Schedule WFC-N/P, line 17 is: at least:	but not more than:	Enter this decimal amount on Schedule WFC-N/P, line 19:
—	$42,400	0.40
$42,401	44,500	0.36
44,501	46,650	0.32
46,651	48,750	0.24
48,751	50,900	0.16
50,901	53,000	0.08
53,001	—	0.00

Table 5, household size = 5

If the amount on Schedule WFC-N/P, line 17 is: at least:	but not more than:	Enter this decimal amount on Schedule WFC-N/P, line 19:
—	$49,600	0.40
$49,601	52,100	0.36
52,101	54,550	0.32
54,551	57,050	0.24
57,051	59,500	0.16
59,501	62,000	0.08
62,001	—	0.00

Table 6, household size = 6

If the amount on Schedule WFC-N/P, line 17 is: at least:	but not more than:	Enter this decimal amount on Schedule WFC-N/P, line 19:
—	$56,800	0.40
$56,801	59,650	0.36
59,651	62,500	0.32
62,501	65,300	0.24
65,301	68,150	0.16
68,151	71,000	0.08
71,001	—	0.00

Table 7, household size = 7

If the amount on Schedule WFC-N/P, line 17 is: at least:	but not more than:	Enter this decimal amount on Schedule WFC-N/P, line 19:
—	$64,000	0.40
$64,001	67,200	0.36
67,201	70,400	0.32
70,401	73,600	0.24
73,601	76,800	0.16
76,801	80,000	0.08
80,001	—	0.00

Table 8, household size = 8*

If the amount on Schedule WFC-N/P, line 17 is: at least:	but not more than:	Enter this decimal amount on Schedule WFC-N/P, line 19:
—	$71,200	0.40
$71,201	74,750	0.36
74,751	78,300	0.32
78,301	81,900	0.24
81,901	85,450	0.16
85,451	89,000	0.08
89,001	—	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