

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) - -	<input type="checkbox"/> Attending school <input type="checkbox"/> 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 - -	<input type="checkbox"/> Attending school <input type="checkbox"/> Form WFC-DP is attached

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 2008, 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 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	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 2008 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 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:		Enter this decimal amount on Schedule WFC-N/P, line 19:
at least:	but not more than:	
—	\$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:		Enter this decimal amount on Schedule WFC-N/P, line 19:
at least:	but not more than:	
—	\$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:		Enter this decimal amount on Schedule WFC-N/P, line 19:
at least:	but not more than:	
—	\$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:		Enter this decimal amount on Schedule WFC-N/P, line 19:
at least:	but not more than:	
—	\$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:		Enter this decimal amount on Schedule WFC-N/P, line 19:
at least:	but not more than:	
—	\$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:		Enter this decimal amount on Schedule WFC-N/P, line 19:
at least:	but not more than:	
—	\$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:		Enter this decimal amount on Schedule WFC-N/P, line 19:
at least:	but not more than:	
—	\$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:		Enter this decimal amount on Schedule WFC-N/P, line 19:
at least:	but not more than:	
—	\$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
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