

Schedule WFC

Oregon Working Family Child Care Credit for Form 40 and Form 40S Filers

2004

| | | | |
|------------------------------------|---|--------------------------------------|----------------------------|
| Last name | First name and initial | Social Security No. (SSN) - - | Date of birth (mm/dd/yyyy) |
| Spouse's last name if joint return | Spouse's first name and initial if joint return | Spouse's SSN, if joint return - - | Date of birth (mm/dd/yyyy) |

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 2004 4
5. Household size. Line 3 minus line 4 5



Qualifying Child Care Expenses Paid in 2004. Enter the following information for each child care provider you used in 2004.

| | | | |
|---|--------------------------|---|---------------------------------|
| Provider's full name and complete address | Provider's SSN/FEIN/ITIN | Child/Provider Relationship (enter code) | Amount Paid to Provider |
| 6. _____ | <input type="text"/> | <input type="text"/> | 6 \$ <input type="text"/> |

| | | | |
|---|--------------------------|---|---------------------------------|
| Provider's full name and complete address | Provider's SSN/FEIN/ITIN | Child/Provider Relationship (enter code) | Amount Paid to Provider |
| 7. _____ | <input type="text"/> | <input type="text"/> | 7 \$ <input type="text"/> |

| | | | |
|---|--------------------------|---|---------------------------------|
| Provider's full name and complete address | Provider's SSN/FEIN/ITIN | Child/Provider Relationship (enter code) | Amount Paid to Provider |
| 8. _____ | <input type="text"/> | <input type="text"/> | 8 \$ <input type="text"/> |

| | |
|---|-------------------------|
| 9. Total child care expenses paid in 2004. Add amounts on lines 6 through 8 and enter the result here 9 | \$ <input type="text"/> |
|---|-------------------------|

Qualifying Child Information

| First and Last Name of Child | Child's SSN | Child's Date of Birth | Relationship (enter code) | Expenses 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. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 15. Total child care expenses. Add amounts on lines 10 through 14 and enter the result here 15 | | | | \$ <input type="text"/> |

Computation of Credit

16. Enter your federal adjusted gross income (Form 40S, line 8; or Form 40, line 8) 16
17. Enter the total qualifying child care expenses paid in 2004 from line 9 above 17
18. 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 18 x .
19. Multiply the amount on line 17 by the decimal amount on line 18. Enter the result here and on Form 40S, line 21; or Form 40, line 46. This is your working family child care credit 19

—YOU MUST ATTACH THIS SCHEDULE TO YOUR OREGON INCOME TAX RETURN—

Working Family Child Care Credit—2004 Tables

Table 1, household size = 1

| If the amount on Schedule WFC, line 16 is: | | Enter this decimal amount on Schedule WFC, line 18: |
|--|----------------|---|
| at least: | but less than: | |
| — | \$18,600 | .40 |
| \$18,600 | 19,550 | .36 |
| 19,550 | 20,500 | .32 |
| 20,500 | 21,400 | .24 |
| 21,400 | 22,350 | .16 |
| 22,350 | 23,300 | .08 |
| 23,300 | — | .00 |

Table 2, household size = 2

| If the amount on Schedule WFC, line 16 is: | | Enter this decimal amount on Schedule WFC, line 18: |
|--|----------------|---|
| at least: | but less than: | |
| — | \$25,000 | .40 |
| \$25,000 | 26,250 | .36 |
| 26,250 | 27,500 | .32 |
| 27,500 | 28,750 | .24 |
| 28,750 | 30,000 | .16 |
| 30,000 | 31,250 | .08 |
| 31,250 | — | .00 |

Table 3, household size = 3

| If the amount on Schedule WFC, line 16 is: | | Enter this decimal amount on Schedule WFC, line 18: |
|--|----------------|---|
| at least: | but less than: | |
| — | \$31,350 | .40 |
| \$31,350 | 32,900 | .36 |
| 32,900 | 34,450 | .32 |
| 34,450 | 36,050 | .24 |
| 36,050 | 37,600 | .16 |
| 37,600 | 39,200 | .08 |
| 39,200 | — | .00 |

Table 4, household size = 4

| If the amount on Schedule WFC, line 16 is: | | Enter this decimal amount on Schedule WFC, line 18: |
|--|----------------|---|
| at least: | but less than: | |
| — | \$37,700 | .40 |
| \$37,700 | 39,600 | .36 |
| 39,600 | 41,450 | .32 |
| 41,450 | 43,350 | .24 |
| 43,350 | 45,250 | .16 |
| 45,250 | 47,150 | .08 |
| 47,150 | — | .00 |

Table 5, household size = 5

| If the amount on Schedule WFC, line 16 is: | | Enter this decimal amount on Schedule WFC, line 18: |
|--|----------------|---|
| at least: | but less than: | |
| — | \$44,050 | .40 |
| \$44,050 | 46,250 | .36 |
| 46,250 | 48,450 | .32 |
| 48,450 | 50,650 | .24 |
| 50,650 | 52,850 | .16 |
| 52,850 | 55,100 | .08 |
| 55,100 | — | .00 |

Table 6, household size = 6

| If the amount on Schedule WFC, line 16 is: | | Enter this decimal amount on Schedule WFC, line 18: |
|--|----------------|---|
| at least: | but less than: | |
| — | \$50,400 | .40 |
| \$50,400 | 52,950 | .36 |
| 52,950 | 55,450 | .32 |
| 55,450 | 58,000 | .24 |
| 58,000 | 60,500 | .16 |
| 60,500 | 63,050 | .08 |
| 63,050 | — | .00 |

Table 7, household size = 7

| If the amount on Schedule WFC, line 16 is: | | Enter this decimal amount on Schedule WFC, line 18: |
|--|----------------|---|
| at least: | but less than: | |
| — | \$56,800 | .40 |
| \$56,800 | 59,600 | .36 |
| 59,600 | 62,450 | .32 |
| 62,450 | 65,300 | .24 |
| 65,300 | 68,150 | .16 |
| 68,150 | 71,000 | .08 |
| 71,000 | — | .00 |

Table 8, household size = 8*

| If the amount on Schedule WFC, line 16 is: | | Enter this decimal amount on Schedule WFC, line 18: |
|--|----------------|---|
| at least: | but less than: | |
| — | \$63,150 | .40 |
| \$63,150 | 66,300 | .36 |
| 66,300 | 69,450 | .32 |
| 69,450 | 72,600 | .24 |
| 72,600 | 75,750 | .16 |
| 75,750 | 78,950 | .08 |
| 78,950 | — | .00 |

* If your household size is larger than eight, please contact the department for the tables you need. See page 40 for taxpayer assistance information.