

# Schedule WFC

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

# 2010

Last name	First name and initial	Social Security number (SSN) - -	<input type="checkbox"/> Attending school <input type="checkbox"/> Form WFC-DP is included
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 included

### 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 2010, 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 2010. Complete all information for each child care provider you paid in 2010.

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	\$ <input type="text"/>

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	\$ <input type="text"/>

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	\$ <input type="text"/>

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				\$ <input type="text"/>
11.				\$ <input type="text"/>
12.				\$ <input type="text"/>
13.				\$ <input type="text"/>
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				\$ <input type="text"/>

#### Computation of Credit

- Enter your federal adjusted gross income (Form 40S or Form 40, line 8) ..... 15
- Enter the total qualifying child care expenses you paid in 2010 from line 9 above ..... 16
- 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 ..... 17  X .
- Multiply the amount on line 16 by the decimal amount on line 17. Enter the result here and on Form 40S, line 21; or Form 40, line 45. This is your working family child care credit ..... 18

# Working family child care credit—2010 tables

<b>Table 1, household size = 1</b>		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$21,650	0.40
\$21,651	22,750	0.36
22,751	23,850	0.32
23,851	24,900	0.24
24,901	26,000	0.16
26,001	27,100	0.08
27,101	—	0.00

<b>Table 2, household size = 2</b>		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$29,150	0.40
\$29,151	30,600	0.36
30,601	32,050	0.32
32,051	33,500	0.24
33,501	34,950	0.16
34,951	36,450	0.08
36,451	—	0.00

<b>Table 3, household size = 3</b>		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$36,600	0.40
\$36,601	38,450	0.36
38,451	40,300	0.32
40,301	42,100	0.24
42,101	43,950	0.16
43,951	45,800	0.08
45,801	—	0.00

<b>Table 4, household size = 4</b>		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$44,100	0.40
\$44,101	46,300	0.36
46,301	48,500	0.32
48,501	50,700	0.24
50,701	52,900	0.16
52,901	55,150	0.08
55,151	—	0.00

<b>Table 5, household size = 5</b>		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$51,600	0.40
\$51,601	54,150	0.36
54,151	56,750	0.32
56,751	59,300	0.24
59,301	61,900	0.16
61,901	64,500	0.08
64,501	—	0.00

<b>Table 6, household size = 6</b>		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$59,050	0.40
\$59,051	62,000	0.36
62,001	64,950	0.32
64,951	67,900	0.24
67,901	70,850	0.16
70,851	73,850	0.08
73,851	—	0.00

<b>Table 7, household size = 7</b>		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$66,550	0.40
\$66,551	69,850	0.36
69,851	73,200	0.32
73,201	76,500	0.24
76,501	79,850	0.16
79,851	83,200	0.08
83,201	—	0.00

<b>Table 8, household size = 8*</b>		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$74,000	0.40
\$74,001	77,700	0.36
77,701	81,400	0.32
81,401	85,100	0.24
85,101	88,800	0.16
88,801	92,550	0.08
92,551	—	0.00

\* If your household size is more than eight, contact the department for the tables you need.

<b>Schedule WFC relationship codes</b>			
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