OREGON DEPARTMENT OF EDUCATION
Early Learning Division • Office of Child Care

Application for Use of Dependent Care Tax Credits

Employer Name		**Federal Tax ID Number**					
Street Address		**City**		**State**		**Zip**	
Mailing Address (if different)		**City**		**State**		**Zip**	
Contact Person		**Title**		**Phone**			
Fax Number		**Type of Business**					
Number of Employees		**Tax Year**					

As required by ORS 315.204, I request a certificate to receive the Oregon Dependent Care Assistance Tax Credit(s). The following documentation is on file and available for an audit review if requested:

Dependent Care Assistance

1. A written plan meeting the requirements of Section 129(d) of the Internal Revenue Code.
2. Documentation of expenses paid or incurred by the resident employer or corporation for the care of employees' dependents (child, elder, or special needs). Such documentation shall clearly show that the amount of tax credit requested did not exceed 50% of the amount actually paid or incurred up to a total of $2,500 per employee.

Information and Referral Assistance

1. Documentation of expenses paid or incurred by the resident employer of corporations to provide information and referral services to employees employed within Oregon to assist them in finding dependent care (child, elder, or special needs). Such documentation shall clearly show the amount of tax credit requested did not exceed 50% of the amount paid or incurred for providing such services.

I understand that the employer of corporation named above may use either or both the Dependent Care Tax Credits. Eligibility for the credits is dependent on meeting the requirements outlined in ORS 315.204 and OAR 150-315-204(A-C). To access the Oregon Department of Revenue's form required for filing Dependent Tax Credits, go to: www.oregon.gov/DOR/PERTAX/

_____ **Authorized Signature**

_____ **Title**

Send completed form with signature to: Early Learning Division
775 Summer ST NE, Suite 300
Salem, OR 97301