What counts as proof of expenses?
You must be able to prove that you paid qualified expenses to claim this credit. Legible proof of both the payment and the receipt are required for each expense paid.

Note: If you make payments in cash or if the provider is a relative, we require more evidence of payment. If you make payments by check, it’s easier to prove that you paid the expenses claimed.

Acceptable proof of payment includes, but isn’t limited to:
• Cancelled check (front and back).
• Money order stub, along with a corresponding bank statement showing the withdrawal.
• Cashier’s check, along with a corresponding bank statement showing the withdrawal.
• Duplicate check, along with a corresponding bank statement showing the withdrawal.
• Bank statement showing the cash withdrawal.

Acceptable receipts must be received at the time of payment, must match the proof of payment, and must include the:
• Qualifying individual’s full name.
• Dates of care.
• Date and amount paid.
• Name of the person or agency paying.
• Provider’s name, address, and phone number.
• Provider’s identification number, such as their Social Security number (SSN) or Federal Employer Identification number (FEIN).
• Method of payment (check, money order, cash, etc.)

If you have more than one qualifying individual, be sure the information is listed separately for each.

We may ask that your provider fills out Form OR-PS, Care Provider Statement, to verify the amount you paid.

How do you claim this credit?
Follow the instructions for Schedule OR-WFHDC or Schedule OR-WFHDC-NP and file with your tax return.

Visit our website at www.oregon.gov/dor to download tax return forms and schedules, and to find out more about the WFHDC credit.

Penalty for claiming the credit falsely
If you knowingly claim this credit falsely, or if you assist someone in claiming this credit falsely, we will deny or adjust the credit and, in addition, you may be charged a penalty up to 25 percent of the amount claimed.

Do you have questions or need help?
www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.
What costs are “qualifying expenses”?
Costs for the care of the qualifying individual include the services for their well-being and protection. You can include the cost for care provided outside your home for your dependent under age 13, or any other qualifying individual who regularly spends at least eight hours a day in your home.

Household services needed to care for the qualifying individual and to run the home.

What expenses don’t qualify?
Qualifying expenses for household services and dependent care don’t include:
• Public or private school (K-12).
• Summer school or tutoring.
• Sports.
• Overnight camps.
• Child support payments.
• Food, lodging, gas, or supplies.
• Late payment or other fees.
For expenses for after-school activities and boarding school, only the portion that is for dependent care is eligible for this credit.
Qualifying expenses also don’t include items paid by others on your behalf, such as expenses paid or reimbursed by a state social service agency, payments made by another family member, or payments made by the child’s other parent.

How is this credit different from the child and dependent care credit?
The WFHDC credit is specific to Oregon and is claimed on your Oregon tax return. The child and dependent care credit is a federal credit that’s claimed on your federal return. The limits of qualifying expenses are different.