

Schedule OR-WFHDC-CL

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Oregon Department of Revenue



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Due Diligence Checklist for Claiming the Working Family Household and Dependent Care (WFHDC) credit

Table with 2 columns: Name/Relationship and License Number. Rows include Taxpayer, Spouse, and Assisting individual.

Last four digits of identification number

Tax year

Purpose: This form is to help the assisting individual and taxpayer understand their responsibilities when submitting a WFHDC credit claim.

A penalty may be charged to a taxpayer or assisting individual who knowingly claims a false WFHDC credit or knowingly assists someone in claiming a false WFHDC credit.

Instructions: The individual assisting the taxpayer will complete Part 1. The taxpayer claiming the credit will complete Part 2.

Part 1. Assisting individual

- 1. Did you calculate the WFHDC credit claim based on your review of the information provided by the taxpayer?
2. Did you interview the taxpayer, ask adequate questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit?
3. Did you ask the taxpayer if the credit was claimed and disallowed or reduced in a previous year?
4. Did any information provided to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent?
5. Did you ask reasonable questions of the taxpayer to determine the correct or complete information?
6. Did you explain to the taxpayer that they may receive a penalty of up to 25 percent of the amount claimed for knowingly filing a false WFHDC credit?

Under penalties of false swearing, I declare that I have:

- Examined the taxpayer's return and accompanying documentation for the WFHDC credit claim, and
Asked clarifying questions to ensure credit eligibility, and
Advised the taxpayer of the WFHDC penalty for knowingly false claims.

To the best of my knowledge and belief, the taxpayer's WFHDC credit claim and accompanying schedules and statements are true, correct, and complete.

Assisting individual signature and Date fields

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Part 2. Taxpayer

7. Did the individual listed on the prior page assist you with the filing of the WFHDC credit claim?7. Yes No
8. Did the individual listed on the prior page explain that a penalty of up to 25 percent of the amount claimed may be assessed for knowingly filing a false WFHDC credit claim?8. Yes No

Under penalties of false swearing, I declare these statements to be true, correct, and complete.

Taxpayer signature	Date
X	/ /
Spouse's signature	Date
X	/ /