

Schedule OR-WFHDC-CL

Oregon Department of Revenue

**Due Diligence Checklist for Claiming the Working Family Household and
Dependent Care Credit**

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Purpose: This form is to help the assisting individual and taxpayer understand their responsibilities when submitting a Working Family Household and Dependent Care (WFHDC) credit claim. Anyone assisting a taxpayer in claiming the WFHDC credit is expected to review supporting documentation to verify credit eligibility, ask clarifying questions, and inform the taxpayer that a penalty may be assessed if they knowingly claim a false credit. This form **does not** prevent a penalty from being imposed, nor is it mandatory.

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. The penalty may be up to 25 percent of the amount claimed.

Instructions: The individual assisting the taxpayer will complete Part 1. The taxpayer claiming the credit will complete Part 2. Don't submit this form with the return. Both parties should keep a completed copy with their records.

Tax year

Taxpayer first name

Initial

Taxpayer last name

Last four digits of identification number

Spouse first name

Initial

Spouse last name

Last four digits of identification number

Assisting individual first name

Initial

Assisting individual last name

Assisting individual relationship to taxpayer

Assisting individual license number, if applicable

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Part 1. Assisting individual

1. Did you calculate the WFHDC credit claim based on your review of the information provided by the taxpayer? 1. ☐ Yes ☐ No
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? 2. ☐ Yes ☐ No
3. Did you ask the taxpayer if the credit was claimed and disallowed or reduced in a previous year? ... 3. ☐ Yes ☐ No
4. Did any information provided to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent? If the answer is no, skip to line 6..... 4. ☐ Yes ☐ No
5. Did you ask reasonable questions of the taxpayer to determine the correct or complete information? 5. ☐ Yes ☐ No
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? 6. ☐ Yes ☐ No

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 filing 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. This declaration is based on all information of which I have any knowledge.

Assisting individual signature

X

Date (MM/DD/YYYY)

/ /

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

Taxpayer signature

X

Date (MM/DD/YYYY)

/ /

Spouse signature

X

Date (MM/DD/YYYY)

/ /

—Keep this schedule with your tax records.—