

# 2021 Schedule OR-WFHDC-PR

## Working Family Household and Dependent Care Credit for Prior Year Expenses

Oregon Department of Revenue

Page 1 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

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**Instructions:** Use this worksheet only if you paid providers in early 2021 for services received toward the end of the year in 2020. You will need information from your 2020 Oregon return and Schedule OR-WFHDC to complete this worksheet. If you didn't claim this credit for tax year 2020, you will need to complete federal Form 2441, *Child and Dependent Care Expenses*, for 2020 even if you didn't claim the federal credit. Keep this worksheet with your tax records.

### Section 1 – Credit for prior year expenses.

1. Enter your 2020 qualified expenses paid in 2020 .....	1.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2. Enter your 2020 qualified expenses paid in 2021 .....	2.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3. Add lines 1 and 2 .....	3.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4. Enter the amount from line 23 of your 2020 Schedule OR-WFHDC.....	4.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5. Enter the smaller of your and your spouse's 2020 earned income. If you claimed the WFHDC credit in 2020, this is the smaller of lines 25 and 26 on your 2020 Schedule OR-WFHDC. If you didn't claim the credit in 2020, fill out federal Form 2441 for 2020. Use the amounts listed on lines 4 and 5 (or lines 18 and 19 if lines 4 or 5 are blank). Don't enter less than zero.....	5.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6. Enter the smallest amount from lines 3, 4, or 5 above.....	6.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7. If you claimed the credit in 2020, enter the amount you claimed on line 27 of your 2020 Schedule OR-WFHDC. If you didn't claim the credit in 2020, enter zero.....	7.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
8. Subtract line 7 from line 6 and enter the result. If zero or less, stop here. You can't increase your 2021 credit based on prior year's expenses. If more than zero, continue to line 9.....	8.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
9. Enter your 2020 <b>federal</b> adjusted gross income (2020 Form OR-40, line 7; Form OR-40-N or Form OR-40-P, line 29F) .....	9.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
10. Enter your 2020 <b>Oregon</b> adjusted gross income (2020 Form OR-40, line 7; Form OR-40-N or Form OR-40-P, line 29S) .....	10.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
11. Enter the greater of line 9 or line 10.....	11.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

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Section 2—Providers. Continued.

17a. Provider's first name 17b. Initial 17c. Provider's last name

17d. Provider business name

17e. Provider's address

17f. City 17g. State 17h. ZIP code

17i. Provider's SSN 17j. Provider's ITIN 17k. Provider's FEIN

17l. Provider's phone 17m. Qualifying individual to provider relationship code

17n. Amount you paid to provider. 17n.

18. Total paid to providers. Add lines 16n and 17n..... 18.

Section 3—Qualifying individuals. Complete all information for each qualifying individual who received care in 2020 that you paid for in 2021. List only the amounts paid in 2021 for services provided in 2020. If you have more than three qualifying individuals, use an additional page.

19a. First name 19b. Initial 19c. Last name

19d. SSN 19e. Code\* 19f. Date of birth (MM/DD/YYYY) 19g. Disabled

19h. Total expenses paid for care..... 19h.

19i. Portion of expenses someone else paid on your behalf..... 19i.

19j. Portion of expenses you paid for care..... 19j.

\*Qualifying individual to taxpayer relationship code—see instructions to determine the appropriate code.

Continued on next page



Section 3—Qualifying individuals. Continued.

20a. First name 20b. Initial 20c. Last name

20d. SSN 20e. Code\* 20f. Date of birth (MM/DD/YYYY) 20g. Disabled

20h. Total expenses paid for care..... 20h. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

20i. Portion of expenses someone else paid on your behalf..... 20i. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

20j. Portion of expenses you paid for care..... 20j. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

21a. First name 21b. Initial 21c. Last name

21d. SSN 21e. Code\* 21f. Date of birth (MM/DD/YYYY) 21g. Disabled

21h. Total expenses paid for care..... 21h. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

21i. Portion of expenses someone else paid on your behalf..... 21i. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

21j. Portion of expenses you paid for care..... 21j. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

22. Total expenses. Add lines 19h, 20h, and 21h..... 22. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

23. Expenses someone else paid. Add lines 19i, 20i, and 21i. .... 23. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

24. Total expenses you paid. Add lines 19j, 20j, and 21j. .... 24. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0