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Last name

Social Security number (SSN)

A diagram showing three base ten blocks. The first block is a large square divided into ten smaller squares (a 2x5 grid), representing 30. This is followed by a minus sign, then a second block which is a large square divided into two smaller squares (a 2x1 grid), representing 20. This is followed by another minus sign, then a third block which is a large square divided into ten smaller squares (a 2x5 grid), representing 10.

Instructions: Use this worksheet only if you paid providers in early 2022 for services received toward the end of the year in 2021. You will need information from your 2021 Oregon return and Schedule OR-WFHDC to complete this worksheet. If you didn't claim this credit for tax year 2021, you will need to complete federal Form 2441, *Child and Dependent Care Expenses*, for 2021 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 2021 qualified expenses paid in 2021 | 1. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 2. Enter your 2021 qualified expenses paid in 2022 | 2. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 3. Add lines 1 and 2 | 3. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 4. Enter the amount from line 18 of your 2021 Schedule OR-WFHDC | 4. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 5. Enter the smaller of your and your spouse's 2021 earned income. If you claimed the WFHDC credit in 2021, this is the smaller of lines 20 and 21 on your 2021 Schedule OR-WFHDC. If you didn't claim the credit in 2021, fill out federal Form 2441 for 2021. 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. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 6. Enter the smallest amount from lines 3, 4, or 5 above | 6. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 7. If you claimed the credit in 2021, enter the amount you claimed on line 22 of your 2021 Schedule OR-WFHDC. If you didn't claim the credit in 2021, enter zero | 7. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 8. Line 6 minus line 7. Enter the result. If zero or less, stop here. You can't increase your 2022 credit based on prior year's expenses. If more than zero, continue to line 9 | 8. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 9. Enter your 2021 federal adjusted gross income (2021 Form OR-40, line 7; Form OR-40-N or Form OR-40-P, line 29F) | 9. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 10. Enter your 2021 Oregon adjusted gross income (2021 Form OR-40, line 7; Form OR-40-N or Form OR-40-P, line 29S) | 10. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 11. Enter the greater of line 9 or line 10 | 11. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |

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Oregon Department of Revenue

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- Section 2—Providers.** Complete all information for each provider you paid in 2022 for expenses incurred in 2021. Only list the amounts you paid in 2022 that apply to services provided in 2021. If you have more than two providers, use an additional page.

- | | | |
|---|--|-------------------------|
| 16a. Provider first name | 16b. Initial | 16c. Provider last name |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 16d. Provider business name, if applicable | | |
| <input type="text"/> | | |
| 16e. Provider address | | |
| <input type="text"/> | | |
| 16f. City | 16g. State | 16h. ZIP code |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 16i. Provider (SSN) | 16j. Provider federal employer identification no. (FEIN) | |
| <input type="text"/> | <input type="text"/> | |
| 16k. Provider phone | 16l. Qualifying individual to provider relationship code | |
| <input type="text"/> | <input type="text"/> | |
| 16m. Amount you paid to provider..... 16m. | | |
| <input type="text"/> | | |

Continued on next page



Section 2—Providers. Continued.

17a. Provider first name	17b. Initial	17c. Provider last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
17d. Provider business name, if applicable		
<input type="text"/>		
17e. Provider address		
<input type="text"/>		
17f. City	17g. State	17h. ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>
17i. Provider SSN	17j. Provider FEIN	
<input type="text"/>	<input type="text"/>	
17k. Provider phone	17l. Qualifying individual to provider relationship code	
<input type="text"/>	<input type="text"/>	
17m. Amount you paid to provider. 17m.		
<input type="text"/>		

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

Section 3—Qualifying individuals. Complete all information for each qualifying individual who received care in 2021 that you paid for in 2022. List only the amounts paid in 2022 for services provided in 2021. If you have more than three qualifying individuals, use an additional page.

19a. First name	19b. Initial	19c. Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
19d. SSN	19e. Code*	19f. Date of birth (MM/DD/YYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
		19g. Check if qualifying individual has a disability
		<input type="text"/>
19h. Total expenses paid for care..... 19h.		
<input type="text"/>		
19i. Portion of expenses someone else paid for care on your behalf 19i.		
<input type="text"/>		
19j. Portion of expenses you paid for care..... 19j.		
<input type="text"/>		

*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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
20d. SSN	20e. Code*	20f. Date of birth (MM/DD/YYYY)	20g. Check if qualifying individual has a disability
<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="checkbox"/>

20h. Total expenses paid for care.....	20h.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0
20i. Portion of expenses someone else paid for care on your behalf	20i.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0
20j. Portion of expenses you paid for care.....	20j.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0

21a. First name	21b. Initial	21c. Last name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
21d. SSN	21e. Code*	21f. Date of birth (MM/DD/YYYY)	21g. Check if qualifying individual has a disability
<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="checkbox"/>

21h. Total expenses paid for care.....	21h.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0
21i. Portion of expenses someone else paid for care on your behalf	21i.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0
21j. Portion of expenses you paid for care.....	21j.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0

22. Total expenses. Add lines 19h, 20h, and 21h.....	22.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0
23. Expenses someone else paid. Add lines 19i, 20i, and 21i.	23.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0
24. Total expenses you paid. Add lines 19j, 20j, and 21j.	24.	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> 0 <input type="text"/> 0