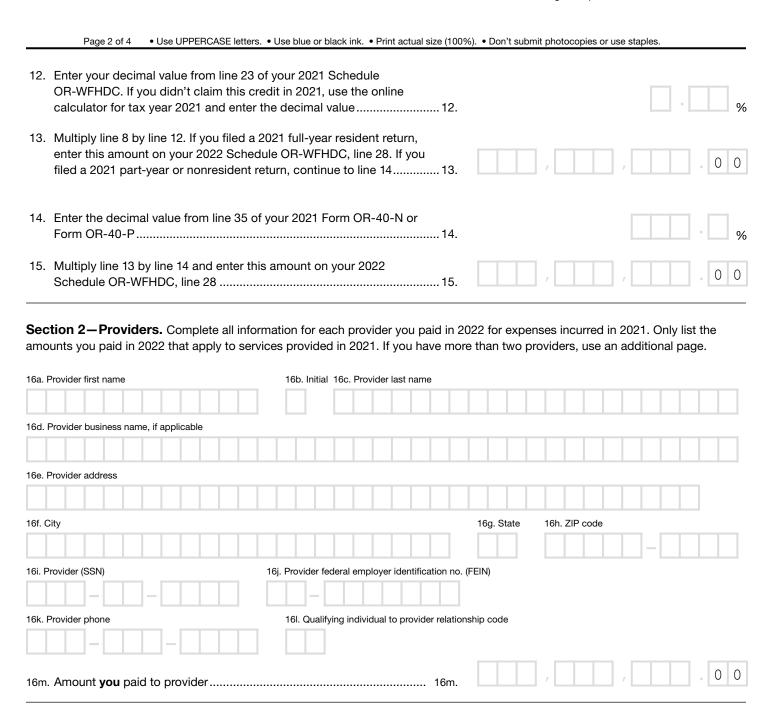
2022 Schedule OR-WFHDC-PR

Oregon Department of Revenue

Working Family Household and Dependent Care Credit for Prior Year Expenses

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) 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. 2. Enter your 2021 qualified expenses paid in 2022 2. 3. Add lines 1 and 2...... 3. 4. Enter the amount from line 18 of your 2021 Schedule OR-WFHDC 4. 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 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 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. 9. Enter your 2021 federal adjusted gross income (2021 Form OR-40, 10. Enter your 2021 Oregon adjusted gross income (2021 Form OR-40, 11. Enter the greater of line 9 or line 10......11. Continued on next page





Continued on next page



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

Continued on next page



18892201030000

150-101-197 (Rev. 09-08-22, ver. 01)