

2024 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)

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Instructions: Use this worksheet only if you paid providers in early 2024 for services received toward the end of the year in 2023. You will need information from your 2023 Oregon return and Schedule OR-WFHDC to complete this worksheet. If you didn't claim this credit for tax year 2023, you will need to complete federal Form 2441, *Child and Dependent Care Expenses*, for 2023 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 2023 qualified expenses paid in 2023 | 1. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 2. Enter your 2023 qualified expenses paid in 2024 | 2. | <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"/> |
| 4. Enter the amount from line 18 of your 2023 Schedule OR-WFHDC | 4. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 5. Enter the smaller of your or your spouse's 2023 earned income. If you claimed the WFHDC credit in 2023, this is the smaller of lines 20 or 21 on your 2023 Schedule OR-WFHDC. If you didn't claim the credit in 2023, fill out federal Form 2441 for 2023. 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"/> |
| 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"/> |
| 7. If you claimed the credit in 2023, enter the amount you claimed on line 22 of your 2023 Schedule OR-WFHDC. If you didn't claim the credit in 2023, enter zero | 7. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 8. Line 6 minus line 7. Enter the result. If zero or less, stop here. You can't increase your 2024 credit based on the 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"/> |
| 9. Enter your 2023 federal adjusted gross income (2023 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"/> |
| 10. Enter your 2023 Oregon adjusted gross income (2023 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"/> |
| 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"/> |

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12. Enter your decimal value from line 23 of your 2023 Schedule OR-WFHDC. If you didn't claim this credit in 2023, use the online calculator for tax year 2023 and enter the decimal value..... 12. . %
13. Multiply line 8 by line 12. If you filed a 2023 full-year resident return, enter this amount on your 2024 Schedule OR-WFHDC, line 28. If you filed a 2023 part-year or nonresident return, continue to line 14..... 13. , , . 0 0
14. Enter the decimal value from line 35 of your 2023 Form OR-40-N or Form OR-40-P..... 14. . %
15. Multiply line 13 by line 14 and enter this amount on your 2024 Schedule OR-WFHDC, line 28 15. , , . 0 0

Section 2—Providers. Complete all information for each provider you paid in 2024 for expenses incurred in 2023. Only list the amounts you paid in 2024 that apply to services provided in 2023. If you have more than two providers, use an additional page.

- 16a. Provider first name 16b. Initial 16c. Provider last name
- 16d. Provider business name, if applicable
- 16e. Provider address
- 16f. City 16g. State 16h. ZIP code -
- 16i. Provider (SSN) - - 16j. Provider federal employer identification no. (FEIN) -
- 16k. Provider phone - - 16l. Qualifying individual to provider relationship code
- 16m. Amount **you** paid to provider 16m. , , . 0 0

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Section 2—Providers. Continued.

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

18. Total paid to providers. Add lines 16m and 17m.....	18. , , .
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Section 3—Qualifying individuals. Complete all information for each qualifying individual who received care in 2023 that you paid for in 2024. List only the amounts paid in 2024 for services provided in 2023. 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. Check if qualifying individual has a disability
- -		/ /		☐
19h. Total expenses paid for care.....	19h. , , .			
19i. Portion of expenses someone else paid for care 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.

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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. Check if qualifying individual has a disability
- -		/ /	☐

20h. Total expenses paid for care.....	20h.	, , .	0 0
20i. Portion of expenses someone else paid for care 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. Check if qualifying individual has a disability
- -		/ /	☐

21h. Total expenses paid for care.....	21h.	, , .	0 0
21i. Portion of expenses someone else paid for care 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