

2018 Worksheet OR-WFHDC



Office use only

Working Family Household and Dependent Care Credit for Prior Year Expenses

Submit original form—do not submit photocopy

First name and initial	Last name	Social Security number (SSN)
		- -
Spouse's first name and initial	Spouse's last name	Spouse's SSN if joint return
		- -

Instructions. Only use this worksheet if you paid providers in early 2018 for services received during the latter part of 2017. You will need information from your 2017 Oregon return and Schedule OR-WFHDC or Schedule OR-WFHDC-NP to complete this worksheet. If you did not claim this credit for tax year 2017, you will need to complete federal Form 2441, *Child and Dependent Care Expenses*, for 2017 even if you did not claim the federal credit.

1. Enter your 2017 qualified expenses paid in 2017 1.
2. Enter your 2017 qualified expenses paid in 2018 2.
3. Add lines 1 and 2 3.
4. If you had one qualifying individual in 2017, enter \$12,000. If you had two or more, enter \$24,000 4.
5. Enter the smaller of your and your spouse's 2017 earned income. If you claimed the WFHDC in 2017, this is the smaller of lines 22 and 23 on your 2017 Schedule OR-WFHDC or Schedule OR-WFHDC-NP. If you didn't claim the credit in 2017, fill out federal Form 2441 for 2017. Use the amounts listed on lines 4 and 5 (or lines 18 and 19 if lines 4 or 5 are blank). Do not enter less than zero 5.
6. Enter the smallest amount of lines 3, 4, and 5 6.
7. If you claimed the credit in 2017, enter the amount you claimed on line 24 of your 2017 Schedule OR-WFHDC or Schedule OR-WFHDC-NP. If you did not claim the credit in 2017, enter zero 7.
8. Subtract line 7 from line 6 and enter the result. If zero or less, stop here. You cannot increase your 2018 credit based on prior year's expenses. If more than zero, continue to line 9 8.
9. Enter your 2017 federal adjusted gross income (2017 Form OR-40, line 7; Form OR-40-N or Form OR-40-P, line 29F) 9.
10. Enter your 2017 Oregon adjusted gross income (2017 Form OR-40, line 7; Form OR-40-N or Form OR-40-P, line 29S) 10.
11. Enter the greater of line 9 or line 10 11.
12. Enter your decimal value from line 25 of your 2017 Schedule OR-WFHDC or Schedule OR-WFHDC-NP. If you did not claim this credit in 2017, use the online calculator for tax year 2017 and enter the decimal value. 12.
13. Multiply line 8 by line 12. If you filed a 2017 full-year resident return, enter this amount on your 2018 Schedule OR-WFHDC, line 30; or Schedule OR-WFHDC-NP, line 31. If you filed a 2017 part-year or nonresident return, continue to line 14 13.
14. Enter the decimal value from line 35 of your 2017 Form OR-40-N or Form OR-40-P 14.
15. Multiply line 13 by line 14 and enter this amount on your 2018 Schedule OR-WFHDC, line 30; or Schedule OR-WFHDC-NP, line 31 15.

— Keep this worksheet with your tax records. —

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Providers. Complete all information for each provider you paid in 2018 for expenses incurred in 2017. Only list the amounts you paid in 2018 that apply to services provided in 2017.

16. Provider's full name	Provider's SSN - -	Provider's federal employer identification number (FEIN) -
Address	Provider's phone () -	Qualifying person to provider relationship code
City	State	ZIP code
Amount you paid to provider <input style="width: 100px;" type="text" value=".00"/>		

17. Provider's full name	Provider's SSN - -	Provider's FEIN -
Address	Provider's phone () -	Qualifying person to provider relationship code
City	State	ZIP code
Amount you paid to provider <input style="width: 100px;" type="text" value=".00"/>		

18. Provider's full name	Provider's SSN - -	Provider's FEIN -
Address	Provider's phone () -	Qualifying person to provider relationship code
City	State	ZIP code
Amount you paid to provider <input style="width: 100px;" type="text" value=".00"/>		

19. Total the amounts you paid to the providers on lines 16–18 and enter the result here..... 19.

Qualifying persons. Complete all information for each qualifying individual who received care in 2017 that you paid for in 2018. Only list the amounts paid in 2018 that apply to services provided in 2017.

	(a) Total expenses paid for care	(b) Portion of expenses someone else paid on your behalf	(c) Portion of qualified expenses you paid for care
20. First name Last name SSN - - Code* Date of birth / /	Disabled <input type="checkbox"/>	<input style="width: 100px;" type="text" value=".00"/>	<input style="width: 100px;" type="text" value=".00"/>
21. First name Last name SSN - - Code* Date of birth / /	Disabled <input type="checkbox"/>	<input style="width: 100px;" type="text" value=".00"/>	<input style="width: 100px;" type="text" value=".00"/>
22. First name Last name SSN - - Code* Date of birth / /	Disabled <input type="checkbox"/>	<input style="width: 100px;" type="text" value=".00"/>	<input style="width: 100px;" type="text" value=".00"/>

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

23. Total the amounts in columns (a)–(c) for lines 20–22 and enter the results here23.