

Schedule WFC-N/P

Oregon Working Family Child Care Credit for Form 40N and Form 40P Filers

2004

| | | | |
|------------------------------------|---|--------------------------------------|----------------------------|
| Last name | First name and initial | Social Security No. (SSN) - - | Date of birth (mm/dd/yyyy) |
| Spouse's last name if joint return | Spouse's first name and initial if joint return | Spouse's SSN, if joint return - - | Date of birth (mm/dd/yyyy) |

Household Size Calculation

- Enter the number of exemptions you claimed on your federal return..... 1
- Enter the number of exemptions you did not claim on your federal return because you released the exemption to the child's other parent 2
- Add lines 1 and 2..... 3
- Enter the number of exemptions you claimed on your federal return for people who did not live in your household during 2004..... 4
- Household size. Line 3 minus line 4..... 5

FOR COMPUTER USE ONLY

Qualifying Child Care Expenses Paid in 2004.

Enter the following information for each child care provider you used in 2004.

Provider's full name and complete address

6. _____

Provider's SSN/FEIN/ITIN

Child/Provider Relationship (enter code)

Amount Paid to Provider 6 \$

Provider's full name and complete address

7. _____

Provider's SSN/FEIN/ITIN

Child/Provider Relationship (enter code)

Amount Paid to Provider 7 \$

Provider's full name and complete address

8. _____

Provider's SSN/FEIN/ITIN

Child/Provider Relationship (enter code)

Amount Paid to Provider 8 \$

9. Total child care expenses paid in 2004. Add amounts on lines 6 through 8 and enter the result here 9 \$

Qualifying Child Information

| First and Last Name of Child | Child's SSN | Child's Date of Birth | Relationship (enter code) | Expenses Paid for Child |
|--|----------------------|-----------------------|---------------------------|-------------------------|
| 10. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 11. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 12. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 13. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 14. _____ | <input type="text"/> | <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| 15. Total child care expenses. Add amounts on lines 10 through 14 and enter the result here 15 | | | | \$ <input type="text"/> |

Computation of Credit

- Enter your federal adjusted gross income (Form 40N or Form 40P, line 30a) 16
- Enter the total qualifying child care expenses paid in 2004 from line 9 above 17
- Enter the decimal amount from the working family child care credit table on the back (use the table that matches your household size on line 5 above). For example, if the amount on line 5 is 4, use Table 4 18 x .
- Multiply the amount on line 17 by the decimal amount on line 18 and enter here 19
- Multiply line 19 by the Oregon percentage (Form 40N or Form 40P, line 40). Enter the result here and on Form 40N or Form 40P, line 64. This is your working family child care credit 20

—YOU MUST ATTACH THIS SCHEDULE TO YOUR OREGON INCOME TAX RETURN—

Working Family Child Care Credit—2004 Tables

| Table 1, household size = 1 | | |
|---|-----------------------|--|
| If the amount on Schedule WFC-N/P, line 16 is: | | Enter this decimal amount on Schedule WFC-N/P, line 18: |
| at least: | but less than: | |
| — | \$18,600 | .40 |
| \$18,600 | 19,550 | .36 |
| 19,550 | 20,500 | .32 |
| 20,500 | 21,400 | .24 |
| 21,400 | 22,350 | .16 |
| 22,350 | 23,300 | .08 |
| 23,300 | — | .00 |

| Table 2, household size = 2 | | |
|---|-----------------------|--|
| If the amount on Schedule WFC-N/P, line 16 is: | | Enter this decimal amount on Schedule WFC-N/P, line 18: |
| at least: | but less than: | |
| — | \$25,000 | .40 |
| \$25,000 | 26,250 | .36 |
| 26,250 | 27,500 | .32 |
| 27,500 | 28,750 | .24 |
| 28,750 | 30,000 | .16 |
| 30,000 | 31,250 | .08 |
| 31,250 | — | .00 |

| Table 3, household size = 3 | | |
|---|-----------------------|--|
| If the amount on Schedule WFC-N/P, line 16 is: | | Enter this decimal amount on Schedule WFC-N/P, line 18: |
| at least: | but less than: | |
| — | \$31,350 | .40 |
| \$31,350 | 32,900 | .36 |
| 32,900 | 34,450 | .32 |
| 34,450 | 36,050 | .24 |
| 36,050 | 37,600 | .16 |
| 37,600 | 39,200 | .08 |
| 39,200 | — | .00 |

| Table 4, household size = 4 | | |
|---|-----------------------|--|
| If the amount on Schedule WFC-N/P, line 16 is: | | Enter this decimal amount on Schedule WFC-N/P, line 18: |
| at least: | but less than: | |
| — | \$37,700 | .40 |
| \$37,700 | 39,600 | .36 |
| 39,600 | 41,450 | .32 |
| 41,450 | 43,350 | .24 |
| 43,350 | 45,250 | .16 |
| 45,250 | 47,150 | .08 |
| 47,150 | — | .00 |

| Table 5, household size = 5 | | |
|---|-----------------------|--|
| If the amount on Schedule WFC-N/P, line 16 is: | | Enter this decimal amount on Schedule WFC-N/P, line 18: |
| at least: | but less than: | |
| — | \$44,050 | .40 |
| \$44,050 | 46,250 | .36 |
| 46,250 | 48,450 | .32 |
| 48,450 | 50,650 | .24 |
| 50,650 | 52,850 | .16 |
| 52,850 | 55,100 | .08 |
| 55,100 | — | .00 |

| Table 6, household size = 6 | | |
|---|-----------------------|--|
| If the amount on Schedule WFC-N/P, line 16 is: | | Enter this decimal amount on Schedule WFC-N/P, line 18: |
| at least: | but less than: | |
| — | \$50,400 | .40 |
| \$50,400 | 52,950 | .36 |
| 52,950 | 55,450 | .32 |
| 55,450 | 58,000 | .24 |
| 58,000 | 60,500 | .16 |
| 60,500 | 63,050 | .08 |
| 63,050 | — | .00 |

| Table 7, household size = 7 | | |
|---|-----------------------|--|
| If the amount on Schedule WFC-N/P, line 16 is: | | Enter this decimal amount on Schedule WFC-N/P, line 18: |
| at least: | but less than: | |
| — | \$56,800 | .40 |
| \$56,800 | 59,600 | .36 |
| 59,600 | 62,450 | .32 |
| 62,450 | 65,300 | .24 |
| 65,300 | 68,150 | .16 |
| 68,150 | 71,000 | .08 |
| 71,000 | — | .00 |

| Table 8, household size = 8* | | |
|---|-----------------------|--|
| If the amount on Schedule WFC-N/P, line 16 is: | | Enter this decimal amount on Schedule WFC-N/P, line 18: |
| at least: | but less than: | |
| — | \$63,150 | .40 |
| \$63,150 | 66,300 | .36 |
| 66,300 | 69,450 | .32 |
| 69,450 | 72,600 | .24 |
| 72,600 | 75,750 | .16 |
| 75,750 | 78,950 | .08 |
| 78,950 | — | .00 |

* If your household size is larger than eight, please contact the department for the tables you need. See page 40 for taxpayer assistance information.