Schedule WFC-N/P

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

2003

The working family child care credit is available to low income families with child care expenses. To qualify, **all of the following must be true:**

- Your child care expenses must be paid by you or your employer to allow you and your spouse to work or attend school; **and**
- Your child care expenses must be for your child under the age of 13 (or for a child with a disability); **and**
- Your child care must be provided by someone other than the child's parent, guardian, or a brother or sister under age 19; **and**
- Your adjusted gross income is less than the limit for your household size; **and**
- You have at least $6,600 of earned income; **and**
- You have less than $2,600 of investment income (interest, dividends, and capital gains).

Note: If you are married filing separately, you must be legally separated or permanently living apart on December 31, 2003 to qualify.

Child Care Expense Paid in 2003

	Name of Care Provider	Social Security No.(SSN)/FEIN	Address of Care Provider	Amount Paid
1.				
2.				
3.				
4. Add lines 1 through 3. Enter this amount on line 18 below .... Total Child Care Expense 4				

Household Size

Your household size is generally the number of individuals living in your home that you claim on your federal return. Parents who share custody of their children have different rules.

Custodial parent: Enter the exemption information from your federal return on lines 5–12. Also enter the information for any child who lived with you, but whom you allowed the other parent to claim on his or her tax return.

Noncustodial parent: Enter the exemption information from your federal return on lines 5–12. **DO NOT** enter the exemption information for any child who did not live with you more than half the year even though the child's other parent may have allowed you to claim the exemption on your tax return. Enter that child's information on lines 14–16.

To determine your household size, provide the following information:

Your First and Last Name	Your SSN	Note: Noncustodial parents may not increase household size based on a dependency exemption given to you by the custodial parent.			
5.					
Spouse's Name, if Joint Return	Spouse's SSN				
6.		Dependent's Date of Birth	Check if you **did not** claim this dependent on your federal return	Number of months this dependent lived with you	Relationship
Names of Dependents Who Lived With You	Dependent's SSN				
7.			☐		
8.			☐		
9.			☐		
10.			☐		
11.			☐		
12.			☐		
13. Add the number of names listed on lines 5 through 12 .... Total Household Size 13					

Noncustodial Parent

Enter on lines 14–16 the information for any child who did not live with you for more than half the year.

Child's First and Last Name	Child's SSN	Child's Date of Birth	Relationship
14.			
15.			
16.			

Computation of Credit

17. Enter your federal adjusted gross income (Form 40N or Form 40P, line 30a) .... 17 [ ]

18. Enter the total qualifying child care expense paid in 2003 from line 4 above .... 18 [ ]

19. Enter the decimal amount from the Working Family Child Care Credit table on the back (use the table that matches your household size from line 13 above). For example, if the amount on line 13 is 4, use Table 4 .... 19 [X .]

20. Multiply the amount on line 18 by the decimal amount on line 19 and enter here .... 20 [ ]

21. Multiply line 20 by the Oregon Percentage (Form 40N or Form 40P, line 40). Enter the result here and on Form 40N or Form 40P, line 66. This is your working family child care credit .... 21 [ ]

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

Working Family Child Care Credit—2003 Tables

Table 1, household size = 1

If the amount on line 17 is: at least:	but less than:	Enter this decimal amount on line 19:
——	$17,950	.40
$17,950	18,850	.36
18,850	19,750	.32
19,750	20,650	.24
20,650	21,550	.16
21,550	22,450	.08
22,450	——	.00

Table 2, household size = 2

If the amount on line 17 is: at least:	but less than:	Enter this decimal amount on line 19:
——	$24,250	.40
$24,250	25,450	.36
25,450	26,650	.32
26,650	27,900	.24
27,900	29,100	.16
29,100	30,300	.08
30,300	——	.00

Table 3, household size = 3

If the amount on line 17 is: at least:	but less than:	Enter this decimal amount on line 19:
——	$30,500	.40
$30,500	32,050	.36
32,050	33,550	.32
33,550	35,100	.24
35,100	36,600	.16
36,600	38,150	.08
38,150	——	.00

Table 4, household size = 4

If the amount on line 17 is: at least:	but less than:	Enter this decimal amount on line 19:
——	$36,800	.40
$36,800	38,650	.36
38,650	40,500	.32
40,500	42,300	.24
42,300	44,150	.16
44,150	46,000	.08
46,000	——	.00

Table 5, household size = 5

If the amount on line 17 is: at least:	but less than:	Enter this decimal amount on line 19:
——	$43,100	.40
$43,100	45,250	.36
45,250	47,400	.32
47,400	49,550	.24
49,550	51,700	.16
51,700	53,850	.08
53,850	——	.00

Table 6, household size = 6

If the amount on line 17 is: at least:	but less than:	Enter this decimal amount on line 19:
——	$49,350	.40
$49,350	51,850	.36
51,850	54,300	.32
54,300	56,750	.24
56,750	59,250	.16
59,250	61,700	.08
61,700	——	.00

Table 7, household size = 7

If the amount on line 17 is: at least:	but less than:	Enter this decimal amount on line 19:
——	$55,650	.40
$55,650	58,400	.36
58,400	61,200	.32
61,200	64,000	.24
64,000	66,750	.16
66,750	69,550	.08
69,550	——	.00

Table 8, household size = 8*

If the amount on line 17 is: at least:	but less than:	Enter this decimal amount on line 19:
——	$61,900	.40
$61,900	65,000	.36
65,000	68,100	.32
68,100	71,200	.24
71,200	74,300	.16
74,300	77,400	.08
77,400	——	.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.