

Schedule WFC

Oregon Working Family Child Care Credit for Form 40 and Form 40S Filers

2005

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 2005, including exemptions released to you by your child's other parent, or who are not related by blood, marriage, or adoption 4
- Household size. Line 3 minus line 4 5



Qualifying Child Care Expenses Paid in 2005. Enter the following information for each child care provider you paid in 2005.

Provider's full name and complete address	Provider's SSN/FEIN/ITIN	Child/Provider Relationship (enter code)
6. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/>
	Provider's Telephone No. _____	Amount Paid to Provider 6 \$ <input type="text"/>

Provider's full name and complete address	Provider's SSN/FEIN/ITIN	Child/Provider Relationship (enter code)
7. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/>
	Provider's Telephone No. _____	Amount Paid to Provider 7 \$ <input type="text"/>

Provider's full name and complete address	Provider's SSN/FEIN/ITIN	Child/Provider Relationship (enter code)
8. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/>
	Provider's Telephone No. _____	Amount Paid to Provider 8 \$ <input type="text"/>

9. Total qualifying child care expenses paid in 2005. 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"/>
11. _____				\$ <input type="text"/>
12. _____				\$ <input type="text"/>
13. _____				\$ <input type="text"/>
14. Total qualifying child care expenses. Add amounts on lines 10 through 13 and enter the result here 14				\$ <input type="text"/>

Computation of Credit

- Enter your federal adjusted gross income (Form 40S, line 8; or Form 40, line 8) 15
- Enter the total qualifying child care expenses paid in 2005 from line 9 above 16
- 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 17 x .
- Multiply the amount on line 16 by the decimal amount on line 17. Enter the result here and on Form 40S, line 21; or Form 40, line 45. This is your working family child care credit 18

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

Working Family Child Care Credit—2005 Tables

Table 1, household size = 1

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but less than:	
—	\$19,150	.40
\$19,150	20,100	.36
20,100	21,050	.32
21,050	22,000	.24
22,000	22,950	.16
22,950	23,950	.08
23,950	—	.00

Table 2, household size = 2

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but less than:	
—	\$25,650	.40
\$25,650	26,950	.36
26,950	28,250	.32
28,250	29,500	.24
29,500	30,800	.16
30,800	32,100	.08
32,100	—	.00

Table 3, household size = 3

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but less than:	
—	\$32,200	.40
\$32,200	33,800	.36
33,800	35,400	.32
35,400	37,000	.24
37,000	38,600	.16
38,600	40,250	.08
40,250	—	.00

Table 4, household size = 4

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but less than:	
—	\$38,700	.40
\$38,700	40,650	.36
40,650	42,550	.32
42,550	44,500	.24
44,500	46,450	.16
46,450	48,400	.08
48,400	—	.00

Table 5, household size = 5

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but less than:	
—	\$45,200	.40
\$45,200	47,500	.36
47,500	49,750	.32
49,750	52,000	.24
52,000	54,250	.16
54,250	56,550	.08
56,550	—	.00

Table 6, household size = 6

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but less than:	
—	\$51,750	.40
\$51,750	54,350	.36
54,350	56,900	.32
56,900	59,500	.24
59,500	62,100	.16
62,100	64,700	.08
64,700	—	.00

Table 7, household size = 7

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but less than:	
—	\$58,250	.40
\$58,250	61,150	.36
61,150	64,100	.32
64,100	67,000	.24
67,000	69,900	.16
69,900	72,850	.08
72,850	—	.00

Table 8, household size = 8*

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but less than:	
—	\$64,800	.40
\$64,800	68,000	.36
68,000	71,250	.32
71,250	74,500	.24
74,500	77,750	.16
77,750	81,000	.08
81,000	—	.00

* If your household size is more than eight, contact the department for the tables you need.