Schedule WFC

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

2006

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)*

YOU MAY BE REQUIRED TO PROVIDE PROOF OF YOUR PAYMENT OF YOUR CHILD CARE EXPENSES

Household Size Calculation

1. Enter the number of exemptions you claimed on your federal return .... 1 ☐

2. 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 ☐

3. Add lines 1 and 2 .... 3 ☐

4. Enter the number of exemptions you claimed on your federal return for people who did not live in your household during 2006, including exemptions released to you by your child's other parent, or who are not related by blood, marriage, or adoption .... 4 ☐

5. Household size. Line 3 minus line 4 .... 5 ☐

FOR COMPUTER USE ONLY

Qualifying Child Care Expenses Paid in 2006. Complete all information for each child care provider you paid in 2006.

Provider's full name and complete address

6. Name_____
Address _____
City, State, ZIP Code

Provider's SSN or FEIN ☐
Child to Provider Relationship (enter code) ☐
Provider's Telephone No. ☐
Amount You Paid to Provider .... 6 $☐

Provider's full name and complete address

7. Name_____
Address _____
City, State, ZIP Code

Provider's SSN or FEIN ☐
Child to Provider Relationship (enter code) ☐
Provider's Telephone No. ☐
Amount You Paid to Provider .... 7 $☐

Provider's full name and complete address

8. Name_____
Address _____
City, State, ZIP Code

Provider's SSN or FEIN ☐
Child to Provider Relationship (enter code) ☐
Provider's Telephone No. ☐
Amount You Paid to Provider .... 8 $☐

9. Total qualifying child care expenses you paid in 2006. Add amounts on lines 6 through 8 and enter the result here ....9 $☐

Qualifying Child Information—Complete all information for each child	Child's SSN	Child's Date of Birth	Child to Taxpayer Relationship (enter code)	Qualifying Expenses You Paid for Child
First and Last Name of Child				
10.				$
11.				$
12.				$
13.				$

14. Total qualifying child care expenses you paid. Add amounts on lines 10 through 13 and enter the result here...........14 $☐

Computation of Credit

15. Enter your federal adjusted gross income (Form 40S, line 8; or Form 40, line 8) .... 15 ☐

16. Enter the total qualifying child care expenses you paid in 2006 from line 9 above .... 16 ☐

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.. 17 ☐X . ☐

18. 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—2006 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 not more than:**	
——	$19,600	.40
19,601	20,600	.36
20,601	21,550	.32
21,551	22,550	.24
22,551	23,500	.16
23,501	24,500	.08
24,501	——	.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 not more than:**	
——	$26,400	.40
26,401	27,700	.36
27,701	29,050	.32
29,051	30,350	.24
30,351	31,700	.16
31,701	33,000	.08
33,001	——	.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 not more than:**	
——	$33,200	.40
33,201	34,850	.36
34,851	36,500	.32
36,501	38,200	.24
38,201	39,850	.16
39,851	41,500	.08
41,501	——	.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 not more than:**	
——	$40,000	.40
40,001	42,000	.36
42,001	44,000	.32
44,001	46,000	.24
46,001	48,000	.16
48,001	50,000	.08
50,001	——	.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 not more than:**	
——	$46,800	.40
46,801	49,150	.36
49,151	51,500	.32
51,501	53,800	.24
53,801	56,150	.16
56,151	58,500	.08
58,501	——	.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 not more than:**	
——	$53,600	.40
53,601	56,300	.36
56,301	58,950	.32
58,951	61,650	.24
61,651	64,300	.16
64,301	67,000	.08
67,001	——	.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 not more than:**	
——	$60,400	.40
60,401	63,400	.36
63,401	66,450	.32
66,451	69,450	.24
69,451	72,500	.16
72,501	75,500	.08
75,501	——	.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 not more than:**	
——	$67,200	.40
67,201	70,550	.36
70,551	73,900	.32
73,901	77,300	.24
77,301	80,650	.16
80,651	84,000	.08
84,001	——	.00

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

Working Family Child Care Credit—2006 Tables

Table 9, household size = 9

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
——	$74,000	.40
$74,001	$77,700	.36
$77,701	$81,400	.32
$81,401	$85,100	.24
$85,101	$88,800	.16
$88,801	$92,500	.08
$92,501	——	.00

Table 10, household size = 10

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
——	$80,800	.40
$80,801	$84,840	.36
$84,841	$88,880	.32
$88,881	$92,920	.24
$92,921	$96,960	.16
$96,961	$101,000	.08
$101,001	——	.00

Table 11, household size = 11

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
——	$87,600	.40
$87,601	$91,980	.36
$91,981	$96,360	.32
$96,361	$100,740	.24
$100,741	$105,120	.16
$105,121	$109,500	.08
$109,501	——	.00

Table 12, household size = 12

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
——	$94,400	.40
$94,401	$99,120	.36
$99,121	$103,840	.32
$103,841	$108,560	.24
$108,561	$113,280	.16
$113,281	$118,000	.08
$118,001	——	.00

Table 13, household size = 13

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
——	$101,200	.40
$101,201	$106,260	.36
$106,261	$111,320	.32
$111,321	$116,380	.24
$116,381	$121,440	.16
$121,441	$126,500	.08
$126,501	——	.00

Table 14, household size = 14

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
——	$108,000	.40
$108,001	$113,400	.36
$113,401	$118,800	.32
$118,801	$124,200	.24
$124,201	$129,600	.16
$129,601	$135,000	.08
$135,001	——	.00

Table 15, household size = 15

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
——	$114,800	.40
$114,801	$120,540	.36
$120,541	$126,280	.32
$126,281	$132,020	.24
$132,021	$137,760	.16
$137,761	$143,500	.08
$143,501	——	.00

Table 16, household size = 16*

If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
——	$121,600	.40
$121,601	$127,680	.36
$127,681	$133,760	.32
$133,761	$139,840	.24
$139,841	$145,920	.16
$145,921	$152,000	.08
$152,001	——	.00

If your household size is more than 16, contact the department for the tables you need.