Schedule WFC

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

2007

Last name	First name and initial	Social Security No. (SSN)	☐ Attending school
		– –	☐ Form WFC-DP is attached
Spouse's last name if joint return	Spouse's first name and initial if joint return	Spouse's SSN if joint return	☐ Attending school
		– –	☐ Form WFC-DP is attached

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 2007, 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 2007. Complete all information for each child care provider you paid in 2007.

Provider's full name and complete address — Provider's SSN or FEIN — Child to Provider Relationship (enter code)

6. Name _____
   Address _____
   City, State, ZIP Code _____
   Provider's Telephone No. _____ .... 6 — Amount You Paid to Provider $

7. Name _____
   Address _____
   City, State, ZIP Code _____
   Provider's Telephone No. _____ .... 7 — Amount You Paid to Provider $

8. Name _____
   Address _____
   City, State, ZIP Code _____
   Provider's Telephone No. _____ .... 8 — Amount You Paid to Provider $

9. Add amounts on lines 6 through 8 and enter the result here. If you have more than three providers, check here 9a ☐ ....9 $

Qualifying Child Information—Complete all information for each child			Child to Taxpayer Relationship (enter code)	Qualifying Expenses You Paid for Child
First and Last Name of Child	Child's SSN	Child's Date of Birth		
10.				$
11.				$
12.				$
13.				$
14. Add amounts on lines 10 through 13 and enter the result here. If you have more than four qualifying children, check here 14a ☐ 14				$

Computation of Credit

15. Enter your federal adjusted gross income (Form 40S or Form 40, line 8) .... 15 ☐
16. Enter the total qualifying child care expenses you paid in 2007 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 ☐

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—YOU MUST ATTACH THIS SCHEDULE TO YOUR OREGON TAX RETURN TO RECEIVE THIS CREDIT —

Working Family Child Care Credit—2007 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:	
——	$20,400	.40
20,401	21,450	.36
21,451	22,450	.32
22,451	23,500	.24
23,501	24,500	.16
24,501	25,550	.08
25,551	——	.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:	
——	$27,400	.40
27,401	28,750	.36
28,751	30,100	.32
30,101	31,500	.24
31,501	32,850	.16
32,851	34,250	.08
34,251	——	.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:	
——	$34,350	.40
34,351	36,050	.36
36,051	37,750	.32
37,751	39,500	.24
39,501	41,200	.16
41,201	42,950	.08
42,951	——	.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:	
——	$41,300	.40
41,301	43,350	.36
43,351	45,450	.32
45,451	47,500	.24
47,501	49,550	.16
49,551	51,650	.08
51,651	——	.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:	
——	$48,250	.40
48,251	50,650	.36
50,651	53,100	.32
53,101	55,500	.24
55,501	57,900	.16
57,901	60,350	.08
60,351	——	.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:	
——	$55,200	.40
55,201	58,000	.36
58,001	60,750	.32
60,751	63,500	.24
63,501	66,250	.16
66,251	69,050	.08
69,051	——	.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:	
——	$62,200	.40
62,201	65,300	.36
65,301	68,400	.32
68,401	71,500	.24
71,501	74,600	.16
74,601	77,750	.08
77,751	——	.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:	
——	$69,150	.40
69,151	72,600	.36
72,601	76,050	.32
76,051	79,500	.24
79,501	82,950	.16
82,951	86,450	.08
86,451	——	.00

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