



Early Learning Division | 775 Summer St NE, Suite 300, Salem, OR 97301

Phone: 503-373-0066 | Fax: 503-947-1955

March 5, 2015

Employer Name
Employer Address
City, Oregon, zip

RE: 2015 Employer Certification – Dependent Care Tax Credit

By using this certificate authorizing you to use Dependent Care Tax Credit(s), you certify that you are an employer qualifying for the credit(s) as required in Oregon Revised Statutes 315.204, Internal Revenue Code section 129(d), and Oregon Administrative Rules 150-315.204 (A-C). You further certify that you will maintain documentation of the expenditures used as the basis for the requested tax credit(s) for a minimum of three (3) years after the due date of the applicable return or the date the return is filed whichever is later.

Given your compliance with the applicable statutes, you are eligible to use either or both of the credits described below. NOTE: To avoid receipt of a double benefit, you must reduce any deductions you claim related to this business expense by the amount of the credit(s) taken.

Dependent Care Assistance

Expenses paid or incurred by the employer for the care of employees dependents (child, elder, or special needs care). Amount requested shall not exceed 50% of the amount actually paid or incurred up to a total of \$2500 per employee.

Resource and Referral Assistance for Dependent Care

Expenses paid or incurred to provide information and referral services to Oregon employees to assist them in finding dependent care. Amount requested shall not exceed 50% of the amount paid or incurred for providing such services.

Reference ORS 315.204, IRC 129(d), and OAR150-315.204 (A-C) provided to you with the original application for the specifics of each credit. Determine the amount of tax credit available to you using Form 150-102-032 from the Oregon Department of Revenue. Follow the instructions on that form for requesting the tax credit on your tax return.

Keep this letter with your records as proof of your authorization to use the Dependent Care Tax Credit(s). Do not attach a copy of this letter to your tax return.

Lisa DeMoe
Child Care Tax Credit Program Coordinator

