

HB 4028 - Section 1 | ORS 315.264 | Working family household and dependent care expenses

- 1) 315.264(1)(b) Nonmarried taxpayer seeking employment or attending school on a full or part-time basis
 - a. Full-time or part-time enrollment (federal law requires full-time)
 - b. Applicable limitations on expenses

- 2) 315.264(1)(c)(A) Where income is earned and taxability
 - a. Income earned in Oregon or earned income taxable by Oregon - affects taxpayers earning income in another state

- 3) 315.264(1)(c)(B) Lesser of spouse earned income
 - a. Connection to Internal Revenue Code section 21 and federal imputed income amounts
 - b. Policy question of using lesser amount of spouse earned income (interaction with changes made in SB 162 (2017))

- 4) Applicability to TY 2018