

# WEST VIRGINIA CREDIT FOR OPERATING COSTS OF CHILD-CARE FACILITY

(FOR PERIODS ON OR AFTER JULY 1, 2022)  
YOU MUST ATTACH THIS SCHEDULE TO YOUR WEST VIRGINIA INCOME TAX RETURN FOR EVERY YEAR YOU CLAIM THE CREDIT.

SECTION A: BUSINESS IDENTIFICATION								
1	FEIN				WV TAX ID			
2	BEGINNING	TAX PERIOD				ENDING		
		MM	DD	YYYY			MM	DD
3	BUSINESS NAME							
4	TAXPAYER NAME							
5	ADDRESS							
	CITY				STATE	ZIP		

SECTION B: CALCULATION OF AVAILABLE CREDIT						
6	A. SALARIES AND WAGES					
	B. SUPPLIES					
	C. UTILITIES					
	D. OTHER (PROVIDE DESCRIPTION)					
	E. REIMBURSED EXPENSES (SUBSIDIES/GRANTS/OUTSIDE FUNDING)					
	F. TOTAL COST OF OPERATION (SUM A THROUGH D. SUBTRACT E. )					
7	A. COST OF OPERATION PAID BY EMPLOYEES WHO HAVE CHILDREN AT THE CHILD-CARE FACILITY (FROM SECTION C)					
	B. COST OF OPERATION PAID BY NON-EMPLOYEES WHO HAVE CHILDREN AT THE CHILD-CARE FACILITY					
8	COST OF OPERATION INCURRED TO THE EMPLOYER (LINE 6F MINUS LINE 7A AND 7B)					
9	TAX CREDIT FOR OPERATING COSTS OF CHILD-CARE FACILITY (50% OF LINE 8)					
10	ENTER THE AMOUNT OF CREDIT FROM LINE 9 BEING CLAIMED THIS YEAR.					
11	<b>PRIOR YEAR CREDITS</b>					
	REFERENCE PERIOD (# of years prior to current tax period)	TAX PERIOD ENDING	A AMOUNT OF CREDIT ACQUIRED IN PRIOR TAXABLE YEARS	B ANY TAX CREDIT UTILIZED IN PRIOR TAXABLE YEARS	C AMOUNT OF TAX CREDIT CARRIED OVER FROM PRIOR YEARS	D AMOUNT OF TAX CREDIT UTILIZED IN THE CURRENT TAXABLE YEAR (Subtract B and C from A)
	5					
	4					
	3					
	2					
1						
E. TOTAL PRIOR YEAR CREDITS UTILIZED IN THE CURRENT TAXABLE YEAR (SUM OF COLUMN D)						
12	AMOUNT OF TAX CREDIT TO BE CLAIMED THIS YEAR. (LINE 10 PLUS LINE 11E) MAY NOT EXCEED TOTAL TAX DUE.					

SIGNATURE			
Under penalties of perjury, I declare that I have examined this credit claim form and to the best of my knowledge it is true and complete.			
SIGNATURE OF TAXPAYER	NAME OF TAXPAYER (PRINT OR TYPE)	TITLE	DATE
SIGNATURE OF PREPARER OTHER THAN TAXPAYER	ADDRESS	DATE	
PERSON TO CONTACT CONCERNING THIS RETURN			TELEPHONE

**SCHEDULE OCF (continued)**

**SECTION C: ADDITIONAL INFORMATION**

COMPLETE THIS SCHEDULE FOR EACH CHILD CARE FACILITY.

**ONLY TO BE COMPLETED BY THE ENTITY WHO GENERATED THE CREDIT.** THIS MUST BE INCLUDED WITH THE SCHEDULE OCF FOR CREDIT TO BE GRANTED.  
**PASS THROUGH SHAREHOLDERS DO NOT COMPLETE SECTION C.** SHAREHOLDERS WILL NEED TO USE PAGE 1 WITH A K-1 FROM THE ENTITY WHO GENERATED THE CREDIT.  
 MAKE A COPY OF THIS SCHEDULE IF YOU COVER OPERATING COSTS FOR MORE THAN 25 EMPLOYEES OR COVER OPERATING COSTS FOR MORE THAN ONE FACILITY

CHILD CARE FACILITY NAME											FEIN				
ADDRESS															
CITY										STATE			ZIP		
<b>COMPUTATION OF EMPLOYEES' CHILDREN TO TOTAL ENROLLMENT</b>															
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	MONTHLY AVERAGE		
NUMBER OF EMPLOYEES' CHILDREN															
TOTAL ENROLLMENT															
DIVIDE AVERAGE NUMBER OF EMPLOYEE'S CHILDREN BY AVERAGE TOTAL ENROLLMENT															
EMPLOYEE SSN	EMPLOYEE LAST NAME					EMPLOYEE FIRST NAME				NUMBER OF CHILDREN ENROLLED		AMOUNT OF OPERATING COSTS COVERED BY EMPLOYEE			
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# Schedule OCF

## WEST VIRGINIA CREDIT FOR OPERATING COSTS OF CHILD-CARE FACILITY INSTRUCTIONS

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### GENERAL INFORMATION

A tax credit against the tax imposed for operating costs shall be granted to an employer who provides or sponsors child care for employees. The amount of the tax credit shall be equal to 50 percent of the cost of operation to the employer less any amounts paid for by employees during a taxable year.

### INSTRUCTIONS FOR SCHEDULE OCF

Complete business identification section, including business name, address, tax year, federal identification number and North American Industry Classification System (NAICS) code in lines 1 through 5.

**Line 6** Enter the cost of operation of the child care facility during the taxable year.

**Line 7** A. Enter amounts paid for by employees during a taxable year

B. Enter amounts paid for by non employees who have children in the child-care facility during a taxable year

**Line 8** Subtract lines 7A and 7B from line 6F

**Line 9** Multiply line 8 by 50%

**Line 10** Enter the amount of line 9 being claimed this year.

**Line 11** Enter the information about prior year credits including:

- The Tax Period Ending for that year. This should be formatted MM DD YYYY
- A) The amount of credit acquired in prior taxable years
- B) Any tax credit utilized by the taxpayer in prior taxable years
- C) The amount of tax credit carried over from prior years
- D) The amount of tax credit utilized by the taxpayer in the current taxable year
- E) Sum of Column D

**Line 12** Line 10 plus line 11E

**Section C** This must be completed by the entity that generated the credit in order to claim the credit. If Section C is not completed in full and submitted by the entity that generated the credit with page one, the credit will be denied.

Passthrough shareholders, partners, members, or beneficiaries should complete page 1 and include the K-1 from the credit generating entity instead of the Section C page. The credit for Pass through share holders will be denied if the entity generating the credit has not filed Sections A, B, and C with their WV PTE-100.