

2025 Schedule OR-WFHDC

Oregon Working Family Household and Dependent Care Credit

Oregon Department of Revenue

Page 1 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Space for 2-D barcode—do not write in box below

Read instructions carefully before completing this form.

You may be required to provide proof of payment and other documentation to verify your credit.

- If you (or your spouse, if your filing status is married filing jointly) were a student during 2025, see the instructions for Schedule OR-WFHDC-ST.
- If you're claiming a credit for amounts paid in 2025 for care received in 2024, also complete Schedule OR-WFHDC-PR.

First name

Initial

Last name

Social Security number (SSN)

 - -

Attending school

Disability

Spouse first name

Initial

Spouse last name

Spouse SSN

 - -

Attending school

Disability

Section 1—Providers. Complete all information for each provider.

1a. Provider first name

1b. Initial

1c. Provider last name

1d. Provider business name, if applicable

1e. Provider address

1f. City

1g. State

1h. ZIP code

 -

1i. Provider SSN

 - -

1j. Provider federal employer identification no. (FEIN)

 -

1k. Provider phone

 - -

1l. Provider relationship code (see instructions)

1m. Amount you paid to the provider 1m.

 , , . 0 0

Continued on next page



Page 3 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section 2—Qualifying individuals. List your qualifying individuals who received care in order from youngest to oldest. Complete all information for each qualifying individual.

5a. First name 5b. Initial 5c. Last name 5d. SSN 5e. Code* 5f. Date of birth (MM/DD/YYYY) 5g. Disability 5h. Total expenses paid for care 5i. Portion of expenses someone else paid for care on your behalf 5j. Portion of expenses you paid for care

6a. First name 6b. Initial 6c. Last name 6d. SSN 6e. Code* 6f. Date of birth (MM/DD/YYYY) 6g. Disability 6h. Total expenses paid for care 6i. Portion of expenses someone else paid for care on your behalf 6j. Portion of expenses you paid for care

7a. First name 7b. Initial 7c. Last name 7d. SSN 7e. Code* 7f. Date of birth (MM/DD/YYYY) 7g. Disability 7h. Total expenses paid for care 7i. Portion of expenses someone else paid for care on your behalf 7j. Portion of expenses you paid for care

*Qualifying individual relationship code (see instructions).

Continued on next page



Section 2—Qualifying individuals. Continued.

8. Total expenses. Add lines 5h, 6h, and 7h 8. , , . 0 0

9. Total expenses someone else paid. Add lines 5i, 6i, and 7i 9. , , . 0 0

10. Total expenses you paid. Add lines 5j, 6j, and 7j 10. , , . 0 0

Section 3—Household size calculation

11. Enter the number of **regular** exemptions on your 2025 Oregon return. **Don't** include additional exemptions for anyone with a disability 11.

12. Enter the number of exemptions you're **not** claiming on your 2025 Oregon return for any of these reasons:..... 12.

- You released your dependent child's regular exemption to the child's other parent.
- A qualifying individual with a disability had gross income of \$5,200 or more in 2025 or they're filing a joint return with someone else.
- You (or your spouse, if filing jointly) can be claimed as a dependent on someone else's return.
- You and your spouse are filing a joint federal return but separate Oregon returns because your residency status isn't the same (enter 1 for your spouse).

Note: Don't count an exemption more than once.

13. Add lines 11 and 12 13.

14. Enter the number of **regular** exemptions on your 2025 Oregon return for: 14.

- A dependent who didn't live with you for more than half of 2025.
- A child whose custodial parent released the child's dependent exemption to you.
- A dependent who isn't related to you by blood, marriage, or adoption **and** who isn't a qualifying individual.

Note: Don't count an exemption more than once.

15. Household size. Line 13 minus line 14 15.

Continued on next page

Section 4—Computation of credit

16. If you paid for care for two or more qualifying individuals, enter \$24,000. Otherwise, enter \$12,000 16. / / .

17. Enter the amount from federal Form 2441, line 28 (see instructions) 17. / / .

18. Line 16 minus line 17 18. / / .

19. Enter the total amount of expenses you paid from line 10 19. / / .

20. Enter your earned income from federal Form 2441, line 4 (see instructions)..... 20. / / .

21. If you're married and filing jointly, enter your spouse's earned income from federal Form 2441, line 5 (see instructions). Otherwise, enter the amount from line 20, above..... 21. / / .

22. Enter the **smallest** amount from lines 18, 19, 20, or 21..... 22. / / .

23. Enter your credit percentage from the WFHDC Online Calculator or Publication OR-WFHDC-TB as a decimal (see instructions) 23. .

24. Line 22 multiplied by line 23 24. / / .

25. If you completed Schedule OR-WFHDC-ST, enter the amount from line 34 of the schedule. Otherwise, enter 0..... 25. / / .

26. Enter the larger of line 24 or line 25..... 26. / / .

27. If you're filing Form OR-40-N or Form OR-40-P, multiply line 26 by your Oregon percentage (Form OR-40-N or Form OR-40-P, line 35). Otherwise, enter the amount from line 26..... 27. / / .

28. If you completed Schedule OR-WFHDC-PR, enter the amount from line 13 or line 15, as applicable, from the schedule. Otherwise, enter 0..... 28. / / .

29. Line 27 plus line 28. Enter the total here and on Schedule OR-ASC, Section F, or Schedule OR-ASC-NP, Section I, using code 895. **This is your total credit.** 29. / / .

—You must include this schedule with your Oregon income tax return when claiming this credit—