Clear form

2025 Schedule OR-WFHDC

Oregon Working Family Household and Dependent Care Credit

Oregon Department of Revenue

 • 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. , , .00

Continued on next page

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

2a. Provider first name | 2b. Initial | 2c. Provider last name

2d. Provider business name, if applicable

2e. Provider address

2f. City | 2g. State | 2h. ZIP code

2i. Provider SSN | 2j. Provider FEIN

2k. Provider phone | 2l. Provider relationship code

2m. Amount **you** paid to provider ..... 2m. , , .00

3a. Provider first name | 3b. Initial | 3c. Provider last name

3d. Provider business name, if applicable

3e. Provider address

3f. City | 3g. State | 3h. ZIP code

3i. Provider SSN | 3j. Provider FEIN

3k. Provider phone | 3l. Provider relationship code

3m. Amount **you** paid to provider ..... 3m. , , .00

4. Total the amounts you paid to the providers on lines 1m, 2m, and 3m here ..... 4. , , .00

Continued on next page

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 5h. 0 0

5i. Portion of expenses **someone else** paid for care on your behalf 5i. 0 0

5j. Portion of expenses **you** paid for care 5j. 0 0

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 6h. 0 0

6i. Portion of expenses **someone else** paid for care on your behalf 6i. 0 0

6j. Portion of expenses **you** paid for care 6j. 0 0

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 7h. 0 0

7i. Portion of expenses **someone else** paid for care on your behalf 7i. 0 0

7j. Portion of expenses **you** paid for care 7j. 0 0

*Qualifying individual relationship code (see instructions).

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Section 2—Qualifying individuals. Continued.

8. Total expenses. Add lines 5h, 6h, and 7h ..... 8. , , .00

9. Total expenses someone else paid. Add lines 5i, 6i, and 7i ..... 9. , , .00

10. Total expenses you paid. Add lines 5j, 6j, and 7j ..... 10. , , .00

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.

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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. , , .00

17. Enter the amount from federal Form 2441, line 28 (see instructions) ..... 17. , , .00

18. Line 16 minus line 17 ..... 18. , , .00

19. Enter the total amount of expenses you paid from line 10 ..... 19. , , .00

20. Enter your earned income from federal Form 2441, line 4 (see instructions)..... 20. , , .00

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. , , .00

22. Enter the **smallest** amount from lines 18, 19, 20, or 21..... 22. , , .00

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. , , .00

25. If you completed Schedule OR-WFHDC-ST, enter the amount from line 34 of the schedule. Otherwise, enter 0..... 25. , , .00

26. Enter the larger of line 24 or line 25..... 26. , , .00

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. , , .00

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. , , .00

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. , , .00

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