

2024 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 care expenses you paid and other documentation to validate your credit.

- If you (or your spouse, if you're filing a joint return) were a student during 2024, see the instructions for Schedule OR-WFHDC-ST.
- If you're claiming a credit for expenses paid in 2024 for care received in 2023, 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

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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 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).

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Section 2—Qualifying individuals. Continued.

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

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

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

Section 3—Household size calculation

11. Enter the number of regular exemptions you claimed on your 2024 Oregon return. Don't include any additional exemptions for an individual with a severe disability or a child with a qualifying disability. 11.

12. Enter the number of exemptions you didn't claim on your 2024 Oregon return for one of the following reasons: 12.

- You released your dependent child's regular exemption to the child's other parent.
- The gross income of a qualifying individual with a disability was \$5,050 or more.
- A qualifying individual with a disability filed 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 filed a joint federal return and separate Oregon returns because you ended the year with a different residency status (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 exemptions you claimed on your 2024 Oregon return for: 14.

- A dependent who didn't live with you for more than half of 2024.
- 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're claiming one qualifying individual, enter \$12,000. If you're claiming two or more qualifying individuals, enter \$24,000..... 16. / / .

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

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

19. Enter the amount from line 10 19. / / .

20. Enter your earned income from federal Form 2441, line 4 that is taxable to Oregon (students see instructions) 20. / / .

21. If your filing status is married filing jointly, enter your spouse's earned income from federal Form 2441, line 5 that is taxable to Oregon (students 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 the decimal value from the online calculator (see instructions) 23. .

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

25. If you (or your spouse, if your filing status is married filing jointly) were a student, complete Schedule OR-WFHDC-ST and enter the amount from line 34. Otherwise, enter 0..... 25. / / .

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

27. If you're filing Form OR-40, enter the amount from line 26, above. 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) 27. / / .

28. If you paid 2023 expenses in 2024, complete Schedule OR-WFHDC-PR and enter the amount from line 13 or line 15. 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 H, using code 895. **This is your total credit.** 29. / / .

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