

2025 Schedule OR-EIC-ITIN

Oregon Earned Income Credit

Oregon Department of Revenue

For filers using Individual Taxpayer Identification Numbers

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

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Use this schedule if you are claiming the Oregon earned income credit (EIC) but you don't qualify for the full federal earned income tax credit (EITC) because you, your spouse, or your child(ren) do not have a Social Security number (SSN) that is valid for work and you are using an individual taxpayer identification number (ITIN) or an SSN issued for a reason other than work. See Schedule OR-EIC-ITIN Instructions for detailed information. **Include this schedule when you file your Oregon return.**

Section 1—Qualifying children. Complete all information for each qualifying child. List your youngest child first. Do not list more than three children. **Don't** list a child that doesn't qualify.

1a. Child 1: First name

1b. Initial

1c. Child 1: Last name

1d. Child 1: Tax ID number

1e. Child 1: Year of birth (YYYY)

1f. Relationship code (see instructions)

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☐ Applied for

1g. Number of months Child 1 lived with you during the year

☐ 1h. Child 1 was a student under 24 at the end of the year (see instructions).

☐ 1i. Child 1 had a permanent and total disability during any part of the year.

2a. Child 2: First name

2b. Initial

2c. Child 2: Last name

2d. Child 2: Tax ID number

2e. Child 2: Year of birth (YYYY)

2f. Relationship code (see instructions)

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☐ Applied for

2g. Number of months Child 2 lived with you during the year

☐ 2h. Child 2 was a student under 24 at the end of the year (see instructions).

☐ 2i. Child 2 had a permanent and total disability during any part of the year.

3a. Child 3: First name

3b. Initial

3c. Child 3: Last name

3d. Child 3: Tax ID number

3e. Child 3: Year of birth (YYYY)

3f. Relationship code (see instructions)

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☐ Applied for

3g. Number of months Child 3 lived with you during the year

☐ 3h. Child 3 was a student under 24 at the end of the year (see instructions).

☐ 3i. Child 3 had a permanent and total disability during any part of the year.
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Section 2—Earned income

4. Enter the amount from line 15 of the *Earned income worksheet* (see instructions)..... 4. , , . 0 0

Section 3—Initial amount

5. Enter the smaller amount from line 2 **or** line 4 of the *Initial amount worksheet* (see instructions)..... 5. , , . 0 0

6. Enter the amount of your partial federal EITC, if any, from federal Form 1040 or 1040-SR, line 27a (see instructions) 6. , , . 0 0

7. Line 5 minus line 6. If zero or less, enter 0..... 7. , , . 0 0

Section 4— Oregon credit for ITIN filers

8. **Credit percentage.** If your youngest qualifying child was two years old or younger at the end of the tax year, enter 12%. Otherwise, enter 9%..... 8. %

9. **Credit amount.** Line 7 multiplied by line 8. Round to the nearest \$1 9. , , . 0 0

10. **Oregon percentage.** If you were a part-year resident or nonresident in 2025, enter your Oregon percentage (Form OR-40-N or OR-40-P, line 35). If you were a full-year resident, enter 100.0 10. . %

11. Line 9 multiplied by line 10. Round to the nearest \$1. **This is your Oregon EIC for ITIN filers.** Enter this amount on Schedule OR-ASC, section F or Schedule OR-ASC-NP, section I. Use code 898..... 11. , , . 0 0

— Include this schedule with your Oregon income tax return —