

2024 Schedule OR-WFHDC-ST

Oregon Department of Revenue

Oregon Working Family Household and Dependent Care Credit for Students

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)

 - -
STOP! Do not fill out this form if your income is over the limit for your household size. See instructions.

Section 1—School ratio. Enter the school ratio number for each month that you (or your spouse, if your filing status is married filing jointly) were a student. See instructions.

Month	You	Spouse	Month	You	Spouse
1. January 1a.		1b.	7. July..... 7a.		7b.
2. February... 2a.		2b.	8. August..... 8a.		8b.
3. March..... 3a.		3b.	9. September ... 9a.		9b.
4. April..... 4a.		4b.	10. October 10a.		10b.
5. May 5a.		5b.	11. November... 11a.		11b.
6. June 6a.		6b.	12. December... 12a.		12b.
13. Total of lines 1-12 13a.			13b.		
14. Line 13a plus line 13b..... 14.			14.		
15. If you were a student at any point during the tax year, enter 1,200. Otherwise, enter 0 15.			15.		
16. If your spouse was a student at any point during the tax year, enter 1,200. Otherwise, enter 0 16.			16.		
17. Line 15 plus line 16 17.			17.		
18. Line 14 divided by line 17. This is your school ratio for the year 18.			18.		

Continued on next page

2024 Schedule OR-WFHDC-ST

Oregon Department of Revenue

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

Section 2—Computation of credit.

19. Enter the amount from Schedule OR-WFHDC, line 18.....	19.	, , .	0 0
20. Enter the amount from Schedule OR-WFHDC, line 19	20.	, , .	0 0
21. Enter \$1,000 if you are claiming one qualifying individual or \$2,000 if you are claiming more than one qualifying individual	21.	, , .	0 0
22. Enter the number of months you were a student (see instructions).....	22.		
23. Line 21 multiplied by line 22.....	23.	, , .	0 0
24. Enter your earned income (see instructions). Otherwise, enter 0	24.	, , .	0 0
25. Line 23 plus line 24.....	25.	, , .	0 0
26. If your filing status is married filing jointly, enter the number of months your spouse was a student (see instructions). Otherwise, enter 0	26.		
27. Line 21 multiplied by line 26.....	27.	, , .	0 0
28. If your filing status is married filing jointly, enter your spouse's earned income (see instructions). Otherwise, enter 0	28.	, , .	0 0
29. Line 27 plus line 28. If 0, enter the amount from line 25.....	29.	, , .	0 0
30. Enter the smallest amount from lines 19, 20, 25, or 29.....	30.	, , .	0 0
31. Enter the corresponding number from the table below based upon the age and disability status of the youngest qualifying individual	31.	.	

Age 0-2	Age 3-5	Age 6-12	Age 13-17 with a disability	Adult with a disability
0.75	0.73	0.70	0.70	0.55

32. Line 30 multiplied by line 31	32.	, , .	0 0
33. Enter your school ratio from line 18	33.	.	
34. Line 32 multiplied by line 33. Enter the result here and on Schedule OR-WFHDC, line 25.	34.	, , .	0 0

