

2025 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)

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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 for yourself and for your spouse, if you're married and filing jointly. 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 1a to 12a and 1b to 12b..... 13a.				/	
14. Line 13a plus line 13b..... 14.				/	
15. If you were a student at any point during tax year 2025, enter 1,200. Otherwise, enter 0 15.				/	
16. If your spouse was a student at any point during tax year 2025, enter 1,200. Otherwise, enter 0 16.				/	
17. Line 15 plus line 16 17.				/	
18. Line 14 divided by line 17. This is your school ratio for the year 18.				.	

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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 \$2,000 if you have more than one qualifying individual. Otherwise, enter \$1,000	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 you're married and 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 you're married and 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 number from the table below for the age or disability status of your 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

