

2025 Schedule OR-WFHDC-PR

Oregon Department of Revenue

Page 1 of 4 • 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)

$$\boxed{} \boxed{} \boxed{} - \boxed{} \boxed{} - \boxed{} \boxed{} \boxed{} \boxed{}$$

Instructions: Use this schedule if you paid providers in 2025 for care received in 2024. You will need a copy of your 2024 Oregon return with Schedule OR-WFHDC. (If you didn't claim this credit for tax year 2024, you will need to complete lines 4 and 5 (or lines 18, 19, and 28) of federal Form 2441 and lines 16 through 18, 20, 21, and 23 of Schedule OR-WFHDC for tax year 2024.) See Schedule OR-WFHDC Instructions for more information. Keep this schedule with your tax records.

Section 1—Credit for prior year expenses.

- | | | | |
|-----|--|-----|--|
| 1. | Enter your 2024 qualified expenses paid in 2024 | 1. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 2. | Enter your 2024 qualified expenses paid in 2025 | 2. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 3. | Add lines 1 and 2..... | 3. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 4. | Enter your 2024 expense limit (2024 Schedule OR-WFHDC, line 18)..... | 4. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 5. | Enter your 2024 earned income limit (2024 Schedule OR-WFHDC, smaller of lines 20 or 21)..... | 5. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 6. | Enter the smallest amount from lines 3, 4, or 5 above..... | 6. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 7. | If you claimed the WFHDC credit for 2024, enter the amount from your 2024 Schedule OR-WFHDC, line 22; otherwise, enter 0. | 7. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 8. | Line 6 minus line 7. If zero or less, stop here. You can't increase your 2025 credit based on the prior year's expenses. If more than zero, continue to line 9 | 8. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 9. | Enter your 2024 federal adjusted gross income (2024 Form OR-40, line 7; Form OR-40-N or Form OR-40-P, line 29F) | 9. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 10. | Enter your 2024 Oregon adjusted gross income (2024 Form OR-40, line 7; Form OR-40-N or Form OR-40-P, line 29S) | 10. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 11. | Enter the greater of line 9 or line 10..... | 11. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> . <div><div>0</div><div>0</div></div> |
| 12. | Enter your 2024 credit percentage (2024 Schedule OR-WFHDC, line 23) as a decimal..... | 12. | <div><div></div></div> . <div><div></div><div></div></div> |

Continued on next page



2025 Schedule OR-WFHDC-PR

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Page 2 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section 1—Credit for prior year expenses. Continued.

13. Multiply line 8 by line 12. If you filed a 2024 full-year resident return, enter this amount on your 2025 Schedule OR-WFHDC, line 28. If you filed a 2024 part-year or nonresident return, continue to line 14..... 13. , , . 0 0
14. Enter your 2024 Oregon percentage (2024 Form OR-40-N or OR-40-P, line 35)..... 14. . %
15. Multiply line 13 by line 14. Enter this amount on your 2025 Schedule OR-WFHDC, line 28..... 15. , , . 0 0

Section 2—Providers. Complete all information for each provider you paid in 2025 for expenses incurred in 2024. Enter only the amounts you paid in 2025 that apply to services provided in 2024. If you had more than two providers, use an additional page.

- 16a. Provider first name 16b. Initial 16c. Provider last name
- 16d. Provider business name, if applicable
- 16e. Provider address
- 16f. City 16g. State 16h. ZIP code -
- 16i. Provider (SSN) - - 16j. Provider federal employer identification no. (FEIN) -
- 16k. Provider phone - - 16l. Qualifying individual to provider relationship code
- 16m. Amount **you** paid to provider 16m. , , . 0 0

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2025 Schedule OR-WFHDC-PR

Oregon Department of Revenue

Page 3 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section 2—Providers. Continued.

17a. Provider first name

17b. Initial 17c. Provider last name

17d. Provider business name, if applicable

17e. Provider address

17f. City

17g. State

17h. ZIP code

17i. Provider SSN

17j. Provider FEIN

17k. Provider phone

17l. Qualifying individual to provider relationship code

17m. Amount **you** paid to provider. 17m.

18. Total paid to providers. Add lines 16m and 17m.....18.

Section 3—Qualifying individuals. Complete all information for each qualifying individual who received care in 2024 that you paid for in 2025. Enter only the amounts paid in 2025 for services provided in 2024. If you have more than three qualifying individuals, use an additional page.

19a. First name

19b. Initial 19c. Last name

19d. SSN

19e. Code*

19f. Date of birth (MM/DD/YYYY)

19g. Disability

19h. Total expenses paid for care..... 19h.

19i. Portion of expenses **someone else** paid for care on your behalf 19i.

19j. Portion of expenses **you** paid for care..... 19j.

*Qualifying individual to taxpayer relationship code—see instructions to determine the appropriate code.

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2025 Schedule OR-WFHDC-PR

Oregon Department of Revenue

Page 4 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section 3—Qualifying individuals. Continued.

20a. First name	20b. Initial	20c. Last name	
20d. SSN	20e. Code*	20f. Date of birth (MM/DD/YYYY)	20g. Disability
- -		/ /	
20h. Total expenses paid for care.....		20h.	, , .
20i. Portion of expenses someone else paid for care on your behalf		20i.	, , .
20j. Portion of expenses you paid for care.....		20j.	, , .

21a. First name	21b. Initial	21c. Last name	
21d. SSN	21e. Code*	21f. Date of birth (MM/DD/YYYY)	21g. Disability
- -		/ /	
21h. Total expenses paid for care.....		21h.	, , .
21i. Portion of expenses someone else paid for care on your behalf		21i.	, , .
21j. Portion of expenses you paid for care.....		21j.	, , .

22. Total expenses. Add lines 19h, 20h, and 21h.....	22.	, , .
23. Expenses someone else paid. Add lines 19i, 20i, and 21i.	23.	, , .
24. Total expenses you paid. Add lines 19j, 20j, and 21j.	24.	, , .