

TO: All District and ESD Special Education Directors

The message below is being forwarded to you on behalf of:

Ramonda Olaloye, Assistant Superintendent, Office of Enhancing Student Opportunities

DATE:

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The following summary provides information for staff and parents regarding the Oregon tax exemption for parents of children with disabilities. Feel free to share this information as appropriate in your district and with parents.

2025 Tax Exemption for Parents of Children with Disabilities

The Oregon Tax Code provides an additional tax exemption for parents of eligible children with disabilities in Oregon. The procedure for claiming an exemption for the 2025 tax year is explained in the Oregon Individual Income Tax Return and Instruction booklets.

Who qualifies for the exemption?

A child qualifies if he or she meets all of the following criteria:

- Qualifies as a dependent of the parent(s) for tax year 2025.
- Is eligible for early intervention services (birth to age 3), early childhood special education services (ages 3 to 5) or receives special education as defined by the State Board of Education of the state where the child attends school; and,
- Is considered to have a disability as of December 31, 2025 under the federal Individuals with Disabilities Education Act (IDEA) and related Oregon laws.

What documentation must be submitted with the tax return to qualify for this exemption?

As the tax instruction booklet indicates, the child must have an Individualized Education Program (IEP) or an Individualized Family Service Plan (IFSP), as well as a current eligibility statement as a student with a disability. If you do not have these documents contact your District for a copy of the IEP/IFSP cover sheet, and eligibility statement. Copies of the IEP/IFSP cover sheet and eligibility statement are not required to be submitted with the tax return. However, parents are advised to retain a copy with their 2025 tax records as the Oregon Department of Revenue may ask the parents to provide such documentation. If you have any **Special Education related questions**, please contact your local education provider.

Oregon Department of Revenue Online Instructions and Forms

For further information and assistance in completing Oregon tax forms, consult a tax professional or contact the **Oregon Department of Revenue at 1-800-356-4222**. Oregon income tax forms/publications are available at the DOR website (www.oregon.gov/DOR). That process will allow you to claim the additional tax exemption for the 2025 year.