

# 2023 Schedule OR-WFHDC-ST

## Oregon Working Family Household and Dependent Care Credit for Students

Oregon Department of Revenue

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.		
15. If you were a student at any point during the tax year, enter 1,200. Otherwise, enter 0 .....			15.		
16. If your spouse was a student at any point during the tax year, 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.		

*Continued on next page*

**Section 2—Computation of credit.**

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

Age 0-2	Age 3-5	Age 6-12	Disabled and age 13-17	Disabled and age 18+
0.75	0.73	0.70	0.70	0.55

- 32. Line 30 multiplied by line 31 ..... 32.
  
- 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.