

Form OR-EF

Page 1 of 2, 150-101-339 (Rev. 12-17) Oregon Department of Revenue



Office use only

Oregon Individual Income Tax Declaration for Electronic Filing

Tax year

[Empty box for tax year]

Don't mail this form to the Oregon Department of Revenue

Form fields for personal information: First name and initial, Last name, Social Security number (SSN), Spouse's first name and initial, Spouse's last name, Spouse's SSN, Current mailing address, City, State, ZIP code, Phone.

Part I - Tax return information (whole dollars only)

Table with 2 rows: 1. Net refund (Form OR-40, Form OR-40-N, or Form OR-40-P)1. [] .00; 2. Amount you owe (Form OR-40, Form OR-40-N, or Form OR-40-P)2. [] .00

Part II - Direct deposit of refund or direct debit (see instructions)

3. Routing number []
4. Account number []
5. Type of account [] Checking or [] Savings

Caution: Oregon is unable to change account information. Verify that your banking information is correct. Entering incorrect information will cause a delay in your refund or rejection of your payment.

Part III - Declaration of taxpayer(s)

- 6a. [] I consent that my refund be directly deposited as designated in the electronic portion of my Oregon income tax return (Form OR-40, Form OR-40-N, or Form OR-40-P). If I have filed a joint return, this is an irrevocable appointment of my spouse as an agent to receive the refund.
6b. [] I am receiving a refund but I don't want to receive it by direct deposit.
6c. [] I consent that the return payment is made by direct debit using the account designated above. If I have filed a joint return, I am authorizing this payment on behalf of my spouse and myself.
6d. [] I am not receiving a refund or making a payment.

Under penalties for false swearing, I declare that I have compared the information contained on my return with the information I have provided to my electronic return originator (ERO) or online service provider (OLSP) and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my Oregon income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return, including this declaration and accompanying schedules and statements, be forwarded upon request to the Oregon Department of Revenue (DOR) by my ERO or OLSP. If the processing of my return, payment, or refund is delayed, I authorize the department to disclose to my preparer the reason(s) for the delay and the date the payment was posted to my account or the refund was sent.

Sign here: Your signature [X] Date [] / [] / []
Spouse's signature (if filing jointly, both must sign) [X] Date [] / [] / []

Form OR-EF



Part IV—Declaration of electronic return originator (ERO) or paid preparer

I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with Oregon, and have followed all other requirements described in the *Modernized Electronic Filing Handbook for Software Developers and Tax Preparers*. If I am also the paid preparer, under penalty of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Electronic return originator's use only

ERO's signature X	Date / /	<input type="checkbox"/> Check if paid preparer	<input type="checkbox"/> Check if self-employed
Firm's name (or your name, if self-employed)	Phone () -	ERO's license number	
ERO's address	City	State	ZIP code

Under penalty of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid preparer's use only

Preparer's signature X	Date / /	<input type="checkbox"/> Check if self-employed	
Firm's name (or yours if self-employed)	Phone () -	Certificate/license number	
Preparer's address	City	State	ZIP code

Don't mail this form or your paper return to the Oregon Department of Revenue

Instructions for signing your e-file return

There is one signature method available for taxpayers to sign their tax return electronically—using a federal personal identification number (PIN) federal Form 8879. Oregon recognizes the use of a federal PIN as signing the Oregon return. If the PIN signature is used for the Oregon return, Form OR-EF isn't needed.

Federal Form 8879—IRS e-file signature authorization

- Certifies the taxpayer's e-file income tax return is true, correct, and complete.
- Selects a PIN as the signature for an e-file income tax return.
- Authorizes the ERO to enter the taxpayer's PIN as their signature on the e-file income tax return.

If a return isn't signed electronically, the taxpayer must use Form OR-EF. Form OR-EF is to be signed and retained by the taxpayer and tax preparer. Don't mail Form OR-EF and attachments to us unless we request you to do so.

Form OR-EF

- Certifies the taxpayer's e-file income tax return is true, correct, and complete.
- Authorizes the ERO to transmit the return via a third-party transmitter for the taxpayer.
- Authorizes us to inform the ERO when a taxpayer's return is accepted.
- Provides us with the taxpayer's consent to direct deposit any refund or direct debit any return payment.

Use Form OR-EF

- If filing an "unlinked return" and the federal return attached to the Oregon return doesn't match the federal return electronically filed.
- If changes are made to the federal return.

Form OR-EF instructions

Name, address, and SSN. Be sure to use your current name, address, and SSN. Print or type your information in the space provided.

PO Box. If you receive your mail at a post office box or personal mail box (PMB), enter the PO Box or PMB number instead of your address. **The address must match the address shown on the electronically filed return.**

SSN. Be sure to enter your SSN in the space provided. If a joint return, list the SSNs in the same order as on the return.

Part I—Tax return information

Lines 1–2. Complete one of these lines using whole numbers only. Fill in your refund or the amount you owe from the corresponding lines of the electronic return.

Part II—Direct deposit or direct debit

Direct deposit or direct debit is voluntary and applies only to the current return. If you want your refund directly deposited into your bank account or another financial institution, or if you want to make your return payment directly from your checking or savings account, complete Part II before transmitting your return. You can obtain the routing number and account number from a check, a statement, or your financial institution.

Line 3. The routing number must be nine digits and begin with the numbers 01 through 12, 21 through 32, or 61 through 72.

Line 4. The account number can be up to 17 characters (both numbers and letters). Include hyphens, but don't include spaces or special symbols. If fewer than 17 characters, enter the numbers from left to right and leave the unused boxes blank.

Part III—Declaration of taxpayer(s)

Line 6. Check one of the boxes and sign and date the form, or use your PIN.

Part IV—Declaration of ERO or paid preparer

The ERO or paid preparer is required to sign Form OR-EF and also must keep it, along with any required attachments, for three years from the due date or the date the return is filed, whichever is later.

What to do if you make changes to Form OR-EF

If the ERO makes changes to your return after you have signed Form OR-EF but before it is transmitted, you must complete and sign a corrected Form OR-EF if:

- The Oregon taxable income changes; or the net tax, state refund, or amount owed changes by more than \$14.

Initial any minor changes made to Form OR-EF. **Don't mail the corrected Form OR-EF and attachments unless we ask for them.**

Do you have questions or need help?

www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.