

# Form OR-EF Instructions

## General information

To electronically sign a federal tax return, taxpayers must use federal Form 8879, IRS e-file Signature Authorization, and generate a federal personal identification number (PIN). Oregon accepts the use of a federal PIN signature as signing the Oregon return. Don't use Form OR-EF if using a federal PIN signature.

If a return isn't signed electronically by using federal Form 8879, the taxpayer must use Form OR-EF to electronically sign their Oregon return. Form OR-EF must be signed and retained by the taxpayer and tax preparer. Don't mail Form OR-EF or attachments to us unless we request you to do so.

### Use Form OR-EF to:

- Certify the taxpayer's e-file income tax return is true, correct, and complete.
- Authorize the electronic return originator (ERO) to transmit the return via a third-party transmitter on behalf of the taxpayer.
- Authorize us to inform the ERO when a taxpayer's return is accepted.
- Provide us with the taxpayer's consent to direct deposit any refund or direct debit any return payment.

### Use Form OR-EF if:

- The federal return attached to the electronically filed Oregon return is different than the federal return electronically filed with the IRS.
- Filing an "unlinked return" or the federal return wasn't electronically filed.

## 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 you file 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. Fill in your refund or the amount you owe from the corresponding lines of the electronic return.

**Don't enter cents.** You must round off cents to the nearest dollar. For example, \$99.49 becomes \$99, and \$99.50 becomes \$100.

### 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). Don't include hyphens, spaces, or special symbols.

### Part III—Declaration of taxpayer(s)

**Line 6.** Check one of the boxes, 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 or attachments unless we ask for them.**

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.