

Form  
**EF**

**Oregon Individual  
Income Tax Declaration  
for Electronic Filing**

Enter  
Tax  
Year **20** \_\_\_\_

**Do not mail this form to the  
Oregon Department of Revenue**

Last name		First name and initial	Social Security number (SSN) — —	
Spouse's/RDP's last name if joint return		Spouse's/RDP's first name and initial if joint return	Spouse's/RDP's SSN, if joint return — —	
Current mailing address				
City	State	ZIP code	Telephone number ( )	

**Part I—Tax return information (whole dollars only)**

1 <b>NET REFUND</b> (Form 40, Form 40S, Form 40N, or Form 40P) .....	1
2 <b>AMOUNT YOU OWE</b> (Form 40, Form 40S, Form 40N, or Form 40P) .....	2

**Part II—Direct deposit of refund (see instructions)**

3 Routing number	<input type="text"/>
4 Account number	<input type="text"/>
5 Type of account	<input type="checkbox"/> Checking <b>or</b> <input type="checkbox"/> Savings

**Caution:**  
Oregon is unable to change account information. Please verify that your banking information is correct. Entering incorrect information will cause a delay in your refund.

**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 40, Form 40S, Form 40N, or Form 40P). If I have filed a joint return, this is an irrevocable appointment of the spouse/RDP as an agent to receive the refund.

6b  I do not want direct deposit of my refund **or** I am not receiving a refund.

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 on-line 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 or refund is delayed, I authorize the department to disclose to my preparer the reason(s) for the delay, or when the refund was sent.

**Sign here**  \_\_\_\_\_ Date \_\_\_\_\_  
Your signature Spouse's/RDP's signature (if filing jointly, **both** must sign) Date

**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 *Legacy Electronic Filing Handbook for Software Developers and Tax Preparers*, and the *Modernized Electronic Filing Handbook for Software Developers and Tax Preparers*. If I am also the paid preparer, under penalties 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.

<b>Electronic return originator's use only</b>	ERO's signature	Date	<input type="checkbox"/> Check if paid preparer	ERO's license number
	<input checked="" type="checkbox"/>		<input type="checkbox"/> Check if self-employed	
	Firm's name (or yours if self-employed)	Telephone number ( )		
ERO's address	City	State	ZIP code	

Under penalties 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.

<b>Paid preparer's use only</b>	Preparer's signature	Date	<input type="checkbox"/> Check if self-employed	Certificate/license number
	<input checked="" type="checkbox"/>			
	Firm's name (or yours if self-employed)	Telephone number ( )		
Preparer's address	City	State	ZIP code	

**PLEASE DO NOT 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, Oregon Form EF is not 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 is not signed electronically, the taxpayer must use Oregon Form EF—*Oregon Individual Income Tax Declaration for Electronic Filing*. Oregon Form EF is to be signed and retained by the taxpayer and tax preparer. Don't mail Form EF and attachments to DOR, unless requested to do so.

## Oregon Form 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 DOR to inform the ERO when a taxpayer's return is accepted.
- Provides DOR with taxpayer's consent to directly deposit any refund.

## Use Form EF:

- If filing the return "State Only" (will be referred to as an "unlinked return" in Modernized e-file) and the federal return attached to the Oregon return does not match the federal return electronically filed.
- If changes are made to the federal return.

## Form 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 mailbox (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 the first names.

## Part I—Tax return information

**Lines 1–2.** Complete 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

Direct deposit is voluntary and applies only to the current return. If you want your refund directly deposited into your bank account or another financial institution, 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 do not 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 for line 6a or 6b, or use your PIN.

## Part IV—Declaration of ERO or paid preparer

The ERO or paid preparer is required to sign Form 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 EF

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

- The Oregon taxable income changes by more than \$50, or
- The net tax, state refund, or amount owed changes by more than \$14.

Initial any minor changes made to Form EF. Do not mail the corrected Form EF and attachments unless the department asks for them.