

Oregon Individual

Enter	$\mathbf{\Omega}$	
Tax	>/()	
Year		

Income Tax Declaration for Electronic Filing						Do not mail this form to the Oregon Department of Revenue		
Last name		First name and initial				rity number (SSN)		
Spouse's/RDP's last name if joint return		Spouse's/RDP's first name and initial if joint return			Spouse's/RI	— — — DP's SSN, if joint return — —		
Current mailing a	ddress	1						
City		State ZIP code			Telephone number			
Part I—Tax re	eturn information (whole dollars only)	'	'					
	ND (Form 40, Form 40N, or Form 40P) OU OWE (Form 40, Form 40N, or Form 4							
Part II—Dire	ct deposit of refund (see instructions))						
3 Routing num 4 Account num	mber			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.				
	ount Checking or Savings					, ,		
Part III—Dec	claration of taxpayer(s)							
Under penaltie my electronic r shown on the complete. I cor Oregon Depart disclose to my	t want direct deposit of my refund or I are so for false swearing, I declare that I have content originator (ERO) or on-line service procorresponding lines of my Oregon incomposent that my return, including this declaratement of Revenue (DOR) by my ERO or Orpreparer the reason(s) for the delay, or with	ompared the informovider (OLSP) are tax return. To the tax return are taxed accompands.	rmation contained on that the amounts the best of my known anying schedules a ssing of my return on as sent.	described in wledge and b and statement r refund is de	Part I above elief, my ret s, be forwar layed, I auth	e agree with the amounts turn is true, correct, and rded upon request to the norize the department to		
	ignature Date		Spouse's/RDP's signature (if filing jointly, both must sign) Date					
I declare that I I am only a collect have signed this all other require Filing Handboothe above taxpa	claration of electronic return originator have reviewed the above taxpayer's return a ctor, I am not responsible for reviewing the rest form before I submit the return. I will give the ments described in the Legacy Electronic Fish for Software Developers and Tax Prepare ayer's return and accompanying schedules declaration is based on all information of whose the second s	and that the entries eturn and only dec he taxpayer a cop iling Handbook for rs. If I am also the and statements,	s on this form are co lare that this form ac by of all forms and inf Software Developer paid preparer, under and to the best of m	curately reflect ormation to be as and Tax Prepers or penalties of	ts data on the filed with O parers, and t perjury I dec	e return. The taxpayer will bregon, and have followed the <i>Modernized Electronic</i> clare that I have examined		
	ERO's signature		Date	Check if pa		ERO's license number		
return originator's	X Firm's name (or yours if self-employed)			Check if se	If-employed Telephone nur	nber		
use only	ERO's address	City			State	ZIP code		
	s of perjury, I declare that I have examined tl ge and belief, they are true, correct, and co							
	Preparer's signature		Date	☐ Check if s	elf-employed	Certificate/license number		
Paid preparer's use only	X Firm's name (or yours if self-employed)				Telephone nur	 mber		
use Only	Preparer's address	City			State	ZIP code		

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 thirdparty 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 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 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.

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