



## 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 EF, *Oregon Individual Income Tax Declaration for Electronic Filing*, 150-101-339, 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 EF. Form EF is to be signed and retained by the taxpayer and tax preparer. Don't mail Form EF and attachments to us unless we request you to do so.

### 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 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 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 doesn't 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 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 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. Don't mail the corrected Form EF and attachments unless we ask for them.