

Oregon

Tax Year 2007

Electronic Filing Handbook for Tax Professionals

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of Revenue



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Section 1

Introduction

Thank you for participating in Oregon's personal tax e-file program. We look forward to working with you this season.

This publication provides electronic preparers with necessary information to participate in the Oregon Federal/State e-file program. Please use this handbook in conjunction with IRS Publications 1345 (*Handbook for Authorized IRS e-file Providers*) and 1345A (*Filing Season Supplement for Authorized IRS e-file Providers*). The Oregon Department of Revenue conforms to all requirements, rules, and regulations governing tax preparers set forth by the IRS.

Benefits of Electronic Filing

- Your clients have one stop to file both federal and Oregon returns.
- Confirmation within 24–48 hours that we have received the return.
- Electronic filing requires fewer paper copies for savings on toner and supplies, increasing the life of your printer, photocopier, and fax machine.
- Return copies can be stored on a computer disk, using less filing space.
- Electronic filing software identifies and corrects many errors that slow down processing and delay refunds.
- Generally, after processing begins, e-filers receive their refunds in 7–12 days if not claiming the Working Family Credit (WFC). Please allow extra time for processing if claiming WFC.
- Penalties can be avoided or reduced; see **Section 6** for more information.
- The language in Part IV of the Oregon Form EF and federal Form 8879 allows the department to provide more specific information about where the return is during processing.

IRS/Oregon Electronic Filing Calendar: Tax Year 2007

January 01, 2008: New Year's Day holiday—DOR offices closed.

January 11, 2008: Start date for transmitting live federal/state electronic returns to the IRS.

January 15, 2008: First Oregon acknowledgements issued.

January 21, 2008: Martin Luther King, Jr. Day—DOR offices closed.

February 18, 2008: President's Day holiday—DOR offices closed.

April 15, 2008: Last date for timely filed returns. If your return that was filed on the 15th is rejected by the IRS, you have five calendar days to retransmit. Oregon recognizes returns as being timely filed when the IRS considers the return timely filed, based on the electronic postmark on the electronic file.

May 26, 2008: Memorial Day holiday—DOR office closed.

October 15, 2008: Last date to transmit extended filing of federal and state returns, or for transmission of late-filed returns.

October 20, 2008: Last date to retransmit rejected returns from October 15, 2008.

NOTE: These dates are subject to change.

What's New For Tax Year 2007

1. Oregon will accept retransmitted electronically filed returns and multiple occurrences of the same Social Security number.
2. Current year 2007 amended returns can be electronically filed with an Amended Schedule.
3. New Oregon Adjustment Schedule (OR-A and OR-A-N/P). Use this form when claiming more than one other addition, other subtraction, other credit, federal adjustments to income, other deductions and modifications, or credit for income taxes paid to another state. Check the "Schedule attached" box and attach the Oregon Adjustment Schedule to your return listing the numeric codes and amounts. **Note:** Not available for Form 40S.
4. Taxpayers may be able to make electronic payments for their current year balance due, 2008 estimated income taxes directly from their checking or savings account. There will be no fee for this payment option. When available this option will only be available through our website..

Processing Comparison

(BY RETURN TYPE)

Electronic Filing



Steps to process return: 2

7-12 days to process return*

2-D Barcode



Steps to process return: 4

2-4 weeks to process return*

Regular Filing



Steps to process return: 6

6-8 weeks to process return*

*Please allow extra time for processing if claiming the Working Family Credit, or if the return enters manual review for any other reason.

Section 2

Federal/State e-file

Oregon e-file Participants

Note: No separate registration is required to e-file with Oregon, if you've been approved by the IRS. Oregon receives updates of approved participants from the IRS.

An Oregon e-file participant can be any of the following:

- **Electronic Return Originator (ERO):** A licensed tax practitioner who prepares tax returns for electronic transmission.
- **Software Developer:** A firm, organization, or individual who develops software for the purpose of computing, formatting, and/or transmitting returns according to Oregon Department of Revenue and IRS electronic return specifications.
- **Transmitter:** A firm, organization, or individual who transmits electronic returns directly to the Department of Revenue via the IRS.

EFIN (Electronic Filer ID Number) and ETIN (Electronic Transmitter ID Number)

The IRS assigns EFINs and ETINs based on the IRS campus through which you are authorized to file. We use these numbers to identify preparers and transmitters during processing and posting Oregon acknowledgements.

Responsibilities and Requirements

All tax professionals who electronically file must comply with the procedures, requirements, and specifications set forth in Oregon File Specifications and Record Layouts, Oregon Cross Checks and Edits, as well as in IRS publications 1345, 1345A, and 1346. All participants must maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. In addition, they must:

1. Verify the accuracy of the taxpayer's name, address, and Social Security number. This information is used to update our records.
2. Verify the return information with the taxpayer(s) before transmitting the return. After verification, the taxpayer(s) authorizes the electronic filing and signs the appropriate documents.
3. File the electronic returns in a timely manner. The date of the IRS electronic postmark is considered the filing date for electronic Oregon returns.

4. File the 2007 Oregon electronic returns on or before October 15, 2008, with the appropriate IRS campus. 2007 Oregon returns submitted after October 15, 2008, must be on paper with a 2-D barcode.
5. Do not stockpile returns. Stockpiling means collecting returns from taxpayers or other electronic filers prior to official acceptance into the IRS electronic filing program, or waiting more than three days to send a return after receiving the information for transmission.

Exception: EROs may collect or prepare returns and wait until January 11, 2008, to send them. This is not considered stockpiling.

6. Retrieve Oregon acknowledgements to ensure that the Oregon Department of Revenue has received the state returns. In turn, transmitters must provide the acknowledgements to their EROs and preparers in a timely manner, typically no more than two business days later.
7. Contact their transmitter to ensure that their client's electronic return arrived at the Oregon Department of Revenue. If an Oregon electronic return fails to reach us or is rejected, the preparer must correct and refile the return electronically or file a paper return with a 2D barcode.
8. Retain copies of the signed Oregon Form EF or federal PIN signature form with appropriate schedules, W2s, and 1099s for three years. Do not send us any documents unless requested to do so.
9. Comply with the laws and regulations restricting disclosure of tax return information.
10. Electronically file a **current year** amended return if an electronic return needs to be changed after it has been transmitted.

Penalties for Disclosure or Use of Information

Guidelines outlined in IRS Revenue Procedure 94-63 and 94-63A should be followed as well as Oregon Revised Statute ORS 305.230 and 314.840.

For information about disclosure issues, please visit our web page at www.oregon.gov/DOR/NEWS/publicinfo.shtml.

How to Apply

To participate in the Federal/State Electronic Filing Program, apply by submitting Form 8633, Application to Participate in the Electronic Filing Program, directly to the IRS. Oregon no longer requires you to submit a copy of Form 8633; we receive the information from the IRS. For more information, please call the IRS toll-free at 1-800-691-1894.

Licensing Requirements

Your acceptance into Oregon's e-file program only permits you to file returns electronically, not prepare them. Any person or business preparing, assisting, or advising others on personal income tax returns, or representing that they do so by soliciting clients in Oregon, must be licensed as a Licensed Tax Consultant or Licensed Tax Preparer, licensed by the State Board of Tax Practitioners. For more information, contact the State Board of Tax Practitioners in Salem at (503) 378-4034, or go to www.oregon.gov/OTPB. CPAs and PAs licensed by the Oregon Board of Accountancy are exempt from this requirement.

If you are out of state, have no agents or office in Oregon, and do not solicit Oregon clients in any way, you only need to follow licensing requirements for your state. For more information, contact the Oregon State Board of Tax Practitioners at 503-378-4034, or go to www.oregon.gov/OTPB. If you're filling out an Oregon return and your software prompts you for a license number, leave the field blank.

Section 3

Electronic Filing Documents

Accepted e-file Documents

1. Oregon Form 40, 40N, 40P, or 40S.
2. Oregon Form 10.
3. Oregon Schedule WFC-40 or WFC-N/P.
4. Federal Form 1040, 1040A, or 1040EZ.
5. Federal Forms W-2 and W-2G.
6. Federal Form 1099R.
7. Oregon Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe.
8. **Amended Schedule (current Tax Year 2007 only).**
9. **Oregon Adjustment Schedule (OR-A and OR-A-N/P).**

Note: Oregon no longer accepts the electronic filing of federal Form 1099G.

Federal forms that may be attached to an e-filed return (software permitting):

1. Schedule A, Itemized Deductions.
2. Schedule B, Interest and Ordinary Dividends.
3. Schedule C, Profit or Loss from Business.
4. Schedule C-EZ, Net Profit from Business.
5. Schedule D, Capital Gain and Loss.
6. Schedule E, Supplemental Income and Loss.
7. Schedule F, Profit or Loss from Farming.
8. Schedule R, Credit for the Elderly or the Disabled.

9. Form 2106, Employee Business Expenses.
10. Form 2106-EZ, Un-reimbursed Employee Business Expenses.
11. Form 2441, Child and Dependent Care Expenses.
12. Form 4797, Sales of Business Property.
13. Form 6251, Alternative Minimum Tax for Individuals.
14. Form 8379, Injured Spouse Claim and Allocation.
15. Form 8839, Qualified Adoption Expenses.
16. Notes.
17. Statements.

Excluded e-file Documents

For Tax Year 2007, Oregon cannot electronically accept:

- Returns with the Oregon filing status different than the federal.
- Form 90R, Oregon Elderly Rental Assistance.
- Prior year returns.
- Non-calendar year returns.

Special-Case Attachments

Whenever special-case attachments (see list below) need to be submitted with a return, the taxpayer should e-file their return and fax the additional paperwork along with their name and Social Security number to:

Attn: Suspense
Fax: 503-945-8786

Or mail the additional paperwork to:

COR-TROL
Attn: Suspense
PO Box 14999
Salem OR, 97309-0990

List of Special-Case Attachments:

- CITPAS, Credit for Income Tax Paid to Another State.
- Form 24, Like/Kind Exchanges/Involuntary Conversions.
- Form FIA, Farm Income Averaging.
- Form FCG, Farm Capital Gain.
- Oregon Schedule MPC, *Mobile Home Park Closure*.
- Statement requesting Oregon allocation for injured spouse (when federal Form 8379, Injured Spouse Claim and Allocation, has been filed).
- Oregon Form WFC-DP, Verification of Disabled Parent or Guardian for Oregon Working Family Child Care Credit.

Section 4

Electronic Signatures

There is one signature method available for taxpayers to sign their tax return electronically—using a federal PIN (federal Form 8879). Oregon recognizes use of a federal PIN as signing the Oregon return.

Federal Form 8879—*IRS e-file Signature Authorization*

- Certifies the taxpayer's e-file income tax return is true, correct, and complete.
- Selects a personal identification number (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.

Federal Form 8453—*U.S. Individual Income Tax Declaration for an IRS e-file Return (From IRS Quick Alert – July 17, 2007)*

Tax practitioners will no longer submit a paper signature for e-filed returns by using Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return. Instead, a newly designed Form 8453 will be used to transmit supporting paper documents that are required to be submitted to the IRS with e-filed returns. The new Form 8453 will be released later for use during the 2008 filing season. For more information on the Self-Select PIN and Practitioner PIN methods to electronically sign e-filed returns, visit the IRS web site at www.IRS.gov and type in keyword PIN.

Oregon Form EF—*Oregon Individual Income Tax Declaration for Electronic Filing*

- 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 on behalf of 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.

The taxpayer's signature on Form EF authorizes the Oregon Department of Revenue to contact the ERO or preparer to resolve any questions in processing the return. If requested by the department, the ERO or preparer must provide a copy of Form EF or a new Form EF within five days of the request.

Have the taxpayer(s) verify the information on the return (it's permissible to show them on the display terminal) and review Form EF before signing and dating it. Also, have the taxpayer(s) verify their bank routing and account numbers if requesting direct deposit. They must complete all sections and sign Form EF before the electronic return is transmitted. Don't mail Form EF and attachments to DOR, unless requested to do so.

A blank Form EF is the same as a blank tax return. Practitioners may not allow taxpayers

to sign a blank tax return. Use only the official Form EF or an approved substitute that duplicates the form format, language, content and size. Photocopies are acceptable.

Form EF Steps:

1. An ERO prepares the return and computes the taxes based on taxpayer information, or accepts an already prepared tax return to electronically transmit.
2. Before transmitting, the taxpayer verifies the information on the return and signs Form EF. The signature of both taxpayers are required if filing status is “married, filing jointly.”
3. Under Oregon law, the taxpayer(s) must get a copy of the prepared return with the preparer’s signature. For more information, contact the State Board of Tax Practitioners at 503-378-4034, or go to www.oregon.gov/OTPB.
4. Preparers and EROs must keep the signed Form EF and supporting documents on file for three years after the due date of the return. Do not mail Form EF and attachments to the Oregon Department of Revenue unless requested to do so.

Corrections to Form EF:

If the ERO changes the electronic return after the taxpayer has signed Form EF, but before the return has been transmitted, the taxpayer 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.

Non-substantive changes are permissible on Form EF if the person making them initials the changes. Do not mail the corrected Form EF and attachments unless requested to do so. Retain these with the original for three years.

Section 5

IRS/Oregon Acknowledgements

Transmitting the Oregon Electronic Return

Federal and Oregon returns included in the Federal/State or State Only Electronic Filing programs will be transmitted to the appropriate IRS campus. When transmitting, follow IRS procedures.

If the IRS rejects a federal return, they will also reject the attached Oregon return. **DOR will not receive any state data from a rejected federal return.**

If the IRS rejects both the federal and state returns, the transmitter may correct them and retransmit them to the IRS. If the Oregon return cannot be corrected, the filer can

retransmit the federal return electronically and file a paper Oregon return with a 2-D barcode by mail.

Once the IRS has sent an acknowledgement to the transmitter, the state data segment will be available to the DOR for retrieval within 24 hours. The IRS acknowledgement contains codes indicating if a state return was filed with the federal return. The code is blank if no state return was filed. The code will be “OR” if an Oregon return was filed.

IRS acceptance of the federal and Oregon returns does not mean the DOR has received or accepted the state return. The IRS acknowledges only that it received the state data for both Federal/State, and State Only transmissions. The transmitter must receive two acknowledgements for a successful Federal/State filing—one from the IRS and one from the DOR.

Only the DOR acknowledgement assures the state return has been accepted. Contact the e-file hotline at 503-945-8415 if you have not received the Oregon acknowledgement within three days after you receive the IRS acknowledgement.

Both the IRS and DOR reserve the right to revoke the electronic filing privilege of any transmitter who does not consistently transmit error-free returns.

Note: Once a return has been e-filed and accepted, DOR will process the return as filed. Tax preparers who may have filed a return in error must amend the taxpayer’s return.

Acknowledgement Retrieval

The IRS Federal/State Acknowledgement System is the sole source for acknowledgements.

IRS Acceptance/Reject Codes

The IRS may reject a Federal/State filing if errors are found. Reject codes in the IRS acknowledgement record shows why the returns were not accepted (see IRS Publication 1345A).

“A” = Accepted return.

“R” = Rejected return (this means the return has not been filed).

“D” = Duplication of a previously transmitted return.

“E” = Exception return.

“T” = Complete transmission was rejected.

Oregon Acknowledgements

- An Oregon acknowledgement lets the transmitter know that the state return was received from the IRS and is being processed or was rejected. The transmitter in turn tells the preparer.
- A rejection acknowledgement means the return must be corrected and retransmitted or filed on paper with a 2-D barcode. Each rejection acknowledgement shows a reject code—see **Oregon Reject Code Descriptions below**.
- The Oregon acknowledgement does not mean the return is error-free. All returns are subject to examination by the department.
- Under normal processing conditions, Oregon acknowledgement files will be available for retrieval by transmitters within three working days after they have transmitted the federal and state returns. However, if transmitted around April 15, this process takes longer due to high volume at the IRS campuses.

REQUIREMENT: Transmitters must provide Oregon acknowledgement information to preparers and EROs in a timely manner, typically within two business days.

Oregon Acknowledgement Codes

Acceptance Code (ACC): This field shows if the Oregon return was accepted or rejected. If rejected, the return must be corrected and resubmitted electronically or filed on paper with a 2-D barcode.

ACC = Acceptance Code

“A” = Accepted

“R” = Rejected—see **Oregon Reject Code Descriptions**

Oregon Reject Code Descriptions

R 001 All duplicate returns received with same SSN—**No longer in use**

R 002 All End Format Error—Missing Terminator [#]

R 003 All Format Error—Misplaced Character: [Character]

R 004 All Format Error—Bad Format

R 005 All Header Format Error—Byte Count Error (Unexpected Header Encountered)

R 006 All Format Error—Duplicate Field—**No longer in use**

R 007 All Format Error—Unknown Field—**No longer in use**

R 008 All 0305.90 Format Error—Missing State Return Type

R 009 All 0305.80 Format Error—Federal Return Not Attached

R 010 State only received—**No longer in use.**

R 011 Invalid Year Digit

R 012 ETIN or EFIN rejected

Transmitters: Please contact the department at 503-945-8415 if you receive error codes.

Section 6

Oregon Extensions

If a taxpayer needs more time to file both the federal and Oregon returns, simply check the “Extension Filed” box on the Oregon return. Report the amount being paid with the extension request on the estimated tax payments line of the Oregon return. Oregon recognizes the federal extension application. No further action is required.

If a taxpayer needs more time to file the Oregon return only, mail us **Form 40-EXT, Oregon Automatic Extension for Individuals and Extension Payment Coupon**, and keep the tax payment worksheet with the taxpayer’s records.

An extension does not mean more time to pay!

When filing for an extension, taxpayers must pay any tax they expect to owe. If a taxpayer does not pay all the tax due with the extension, they will owe interest on the unpaid balance after April 15, 2008, until the date payment is received.

As of January 1, 2008, the interest rate is 9 percent per year. If the tax is not paid within 60 days of the DOR bill, the interest rate increases to 13 percent per year. The taxpayer(s) may also owe a late-payment penalty. To avoid penalties, please refer to the **Exception** section, under **Penalties for Late Filing, Late Payment, and Fraudulent Returns**.

The Form 40-EXT payment coupon cannot be electronically filed. Attach the payment to the Oregon Form 40-EXT payment coupon and mail by April 15, 2008, to:

**Extension Clerk
Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0980**

Penalties for Late Filing, Late Payment, and Fraudulent Returns

All additions to tax, penalties, and criminal provisions that are applicable to paper filers are also applicable to electronic filers. Penalties and interest for late filing and late payment will be assessed.

Taxpayers will owe a 5 percent late payment penalty on any 2007 tax not paid by April 15, 2008. If a taxpayer files more than three months after the due date or extension due

date, a 20 percent late filing penalty will be added; the taxpayer will owe a total penalty of 25 percent of any tax not paid.

Exception: Taxpayers will not have to pay a penalty if they do **ALL** of the following:

1. Get an extension to file the return, and
2. Pay at least 90 percent of the tax due by April 15, 2008, and
3. Pay the balance of tax due when they file by the extension deadline, and
4. Pay the interest on the balance of tax due when they file or within 30 days of the DOR billing date.

A 100 percent penalty is charged if a taxpayer doesn't file a return for **three consecutive years** by the due date of the third year, including extensions. The penalty is 100 percent of the unpaid tax for each of the three years.

Anyone filing an incomplete or misleading return will be penalized. Anyone who willfully subscribes or presents a fraudulent return will be subject to prosecution and penalties. Anyone who attempts forgery by falsifying a signature on any electronic filing form, check, or direct deposit form will be subject to other criminal provisions.

Section 7

Payment Options

Check Payment by Mail

Balance due returns can be filed any time before April 15, 2008. However, the payment and the envelope with Form 40-V, Oregon Income Tax Payment Voucher, must be postmarked on or before April 15, 2008. A taxpayer should not wait to get a bill from the department. A taxpayer may not get a bill until after April 15, when penalty and interest charges begin.

Send Form 40-V with the taxpayer's check or money order to:

Tax to Pay
Oregon Department of Revenue
PO Box 14555
Salem OR 97309-0940

Do not make unnecessary marks on Form 40-V.

Electronic payment or Credit Card

You can make an electronic payment for your current year balance due, 2008 estimated

tax payments, or prior year taxes. There is no fee to pay your taxes electronically from your checking or savings account. This option is only available through our website.

Taxpayers may use Discover, MasterCard, or Visa credit cards to pay:

- 2007 Oregon personal income tax (40, 40S, 40N, 40P-electronically filed or by paper),
- 2007 personal income tax extension payments,
- 2008 estimated tax payments,
- Amended returns payments, and
- Assessments or deficiencies issued by the department.

The payment service provider charges the taxpayer(s) a convenience fee based on the amount of the tax payment. The payment service provider will tell the taxpayer(s) how much the fee is at the beginning of the transaction; the taxpayer(s) may continue or cancel the transaction before entering their credit card information.

If the taxpayer(s) accepts the credit card transaction, they will get a confirmation number. The taxpayer(s) should keep this confirmation number as proof of payment. When they pay their estimated income tax or extension payment, they are not required to file a coupon or the Oregon-only extension form.

To pay by credit card, contact the service provider:

Official Payments Corporation, 1-866-720-1327, or go to www.officialpayments.com.

Payment Plan

Even if the taxpayer(s) cannot pay the total tax owed by April 15, 2008, they must file the return on time. Inform the taxpayer(s) that they will owe a 5 percent late payment penalty on any 2007 tax not paid by April 15, 2008; however, paying what they can by April 15 will reduce the amount of late payment and interest charges they will owe. The late payment and interest charges will be assessed on any remaining balance of unpaid tax after April 15, 2008.

As soon as the taxpayer(s) knows the amount of tax due, they can set up a payment plan by calling Tax Services in Salem at 503-378-4988 or toll-free from an Oregon prefix at 1-800-356-4222. The taxpayer(s) doesn't need to wait to get a bill for the balance, which the department will send out after April 15.

Section 8

Refund Options

Taxpayers may elect to have their overpayments:

- Applied to next tax year's estimated tax,

- Mailed to them in paper check form, or
- Deposited directly into their checking or savings account. Direct deposit requires the same verification procedures outlined in IRS Publication 1345.

An Oregon state refund **can** be direct deposited into a different account than the taxpayer's federal refund, but it **cannot** be direct deposited into more than one account.

Sometimes Oregon denies a direct deposit request because:

- All of the overpayment is applied to the taxpayer's delinquent Oregon taxes.
- All of the overpayment is applied to the taxpayer's debts to other state agencies and/or the IRS.
- There is an invalid routing and/or account number.

Carefully verify the bank account information with the taxpayer. Be sure there are no spaces or hyphens in either the routing or account numbers. The department cannot change the numbers or stop the refund from being deposited if you find an error after it's been transmitted. **The department is not responsible for an incorrect deposit into a bank account approved by the taxpayer.**

When a direct deposit is rejected by the bank, the department will issue a paper check and mail it to the address on the return.

Refund Inquiries

Generally, after processing begins, e-filers receive their refunds in 7–12 business days if not claiming the Working Family Credit (WFC). Please allow extra time for processing if claiming WFC.

If a taxpayer and/or spouse owes money to the department, other state agency, IRS, etc., the amount may be deducted from the refund. This debt will delay processing because all claims must be resolved before a refund check can be issued. Electronically filed returns with errors are given priority for resolution.

Taxpayers can check the status of their Oregon refund at www.oregonrefund.com or by calling our "Where's My Refund" line, toll-free from an Oregon prefix at 1-800-356-4222.

Section 9

Technical Assistance

Tax practitioners, transmitters and EROs can call or e-mail the IRS or the Oregon e-file team for technical assistance, or with questions on transmittal and acknowledgement. Please refer to **Electronic Filing Contacts**, below.

When calling the e-file hotline, please leave the following information:

- Your name and phone number.
- If you are in another time zone.
- Taxpayer(s) name and SSN if the inquiry is in regard to a taxpayer-related matter. If you are calling about several clients, please fax a list of names and SSNs to 503-945-8649.
- The date returns were transmitted to the IRS or the IRS acknowledgement date.
- The software used to prepare and transmit the returns.
- The specific problem.

You will get same day service in most cases, Monday through Friday, 8:00 a.m.–4:00 p.m. Pacific Time.

For security reasons, please do not send taxpayer information by e-mail.

Electronic Filing Contacts:

IRS e-file Help Desk (Primary IRS information resource)

1-866-255-0654

Oregon e-file team:

Mark Ruth, Electronic Filing Coordinator
Stacey Weeks, Electronic Filing Analyst
Jeanie Davidson, Electronic Filing Specialist

Oregon Department of Revenue
955 Center St NE
Salem OR 97301-2555

e-file hotline: 503-945-8415
e-mail address: electronic.filing@state.or.us

Oregon Department of Revenue Tax Services:

General Tax Information

Salem: 503-378-4988
Toll-free from an Oregon prefix: 1-800-356-4222

Asistencia en español:

Salem: 503-378-4988
Gratis de prefijo de Oregon: 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem: 503-945-8617
Toll-free from an Oregon prefix: 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

Telephone Tax Help Hours:

Monday through Friday.....7:30 a.m.–5:00 p.m.
Closed Thursday from 9:00 a.m.–11:00a.m. Closed on holidays.
Extended hours during tax season:
April 1–April 15, Monday–Friday.....7:00 a.m.–7:00 p.m.
Saturday, April 12.....9:00 a.m.–4:00 p.m.
Wait times may vary.

Section 10

Publications

The following publications describe the process of electronic filing and federal/state electronic filing:

Internal Revenue Service Publications

Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*.

Publication 1345-A, *Filing Season Supplement for Authorized e-file Providers Tax Year 2007*.

Publication 17, *Your Federal Income Tax for Individuals*.

Oregon Department of Revenue Publications

Tax Year 2007 Electronic Filing Handbook for Tax Professionals, 150-101-496.

Form EF, *Oregon 2007 Individual Income Tax Declaration for Electronic Filing*, 150-101-339.

Publication 17½, *Oregon Individual Income Tax Guide 2007*, 150-101-431.

Note: Tax forms and publications are also available at www.oregon.gov/DOR.

Appendix A

Standard Numeric Codes for Oregon other additions, subtractions, deductions, modifications and credits

***Note: Standard Abbreviations are now Standard Numeric Codes.**

You must use numeric codes when a taxpayer claims or reports specific items and the line is not preprinted on the Oregon form. For more information click the link below.

www.oregon.gov/DOR/ESERV/abbrev.shtml

Appendix B

Why Processing May Be Delayed

The Oregon Department of Revenue reserves the right to examine any return—both paper and electronically filed—for a number of reasons. Processing may take longer and any refund may be delayed if a return is selected for review.

The following conditions may also delay processing:

- If a taxpayer and/or spouse owes money to other agencies (for example, student loans, parking tickets, or back child support), any refund might be used to offset the debt.
- If a taxpayer moved or has a different address than the one transmitted, please have the taxpayer call Tax Services at 503-378-4988 or 1-800-356-4222. The taxpayer also may download the [Change of Address Form](#), and mail it to the department at the address listed on the form.
- If a taxpayer has recently been married or divorced, or has a change in filing status from the prior year's return. Note: This delay occurs with both paper and electronically filed returns.
- If a taxpayer has a different name in our records from a previous filing.
- If a taxpayer has a different Social Security Number than our records show from a previous filing.
- Please allow extra time for processing if claiming Working Family Credit.

Common Errors to Avoid in Oregon e-filing

1. Entering a "-0-" (zero) in spouse name field (usually seen on single and married filing separate returns).
2. No last name with spouse first name or no first name with spouse last name (our system must have both names).

3. Invalid characters in address field.
Example: 30900 Spring St (SDVL)—parentheses are invalid.
4. Invalid information in street address field.
Example: E-mail address for the street address.
ZIP code for the street address.
Phone number for the street address.
5. The city or state does not match the ZIP code.
Examples: Nunapitchuk OR 99641—no such city in Oregon; ZIP code is Alaska.
Arlington OR 76104—76104 is not an Oregon ZIP code.
6. Invalid date of birth in the date of birth field.
Example: 1975—entering just the year.
31—entering just the age.
7. Double filing: An identical paper return filed after the e-filed return has been transmitted and accepted, or filing on paper, e-file, or 2-D, then filing again using another or same method within the same tax year.