

# **OKLAHOMA TAX COMMISSION**

## **Electronic Filer Handbook Individual Income Tax**

**Tax Year 2011**



**Revised 10-2011**

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## Introduction

The Oklahoma Tax Commission (OTC) joined with the Internal Revenue Service (IRS) to provide for electronic filing of state individual income tax returns.

The Federal/State Electronic Filing Program (JELF) enables taxpayers to file both returns electronically through their tax prepare. Beginning with Tax Year 2007, Oklahoma began participating in the State-Only portion of the Electronic Filing Program which enables taxpayers to electronically file their Oklahoma return separately from the filing of the Federal return. Oklahoma relies on the IRS to receive the State's electronic data. The IRS checks the data for proper format and makes it available to OTC for retrieval.

Beginning with tax year 2009, OTC, in conjunction with the IRS, began accepting returns filed by method of the Modernized e-File system (MeF). This transmission method is a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging capability. State returns can be submitted as linked to the IRS submission (also referred to as a Fed/State return) or as an unlinked return (also referred to as a State Standalone return). Beginning with Tax Year 2010 Oklahoma expanded e-File under MeF to include part-year and nonresident returns (511NR); check with your software provider to see if they are supporting Form 511NR.

Electronically transmitted individual income tax returns will be accepted from all participants that are accepted into the Federal electronic filing program and are using accepted Federal/State Electronic Filing software, subject to suitability checks.

IRS Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns, as well as all rules, regulations and requirements governing tax preparers, transmitters, and originators of returns put forth by the IRS are used by OTC.

The Oklahoma Handbook is to be used in conjunction with the IRS Publication 1345. Since most functions in the Federal/State Electronic Filing Program are the same, the Oklahoma Handbook highlights the special features unique to Oklahoma.

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Your comments on this handbook are appreciated.

**Suggestions may be directed to: Oklahoma Tax Commission  
Communications Division  
PO Box 26890  
Oklahoma City OK 73126-0890**

# Oklahoma Electronic Filing Calendar

For Tax Period January 1, 2011 to December 31, 2011

Begin Federal/State Software Testing	
PATS (JELF)	November 15, 2011
ATS (MeF)	October 31, 2011
End Federal/State Software Testing	
PATS (JELF)	January 6, 2012
Begin Transmitting Return to IRS/OTC	
JELF	Same Date as IRS
MeF	Same Date as IRS
Last Date to Transmit Oklahoma Returns	
JELF	October 17, 2012

Note: Oklahoma conforms to the dates established  
by the IRS and are subject to any changes the IRS may make.

## **Publications**

The following publications describe the process of electronic filing :

### **Internal Revenue Service Publications**

Publication 1345, Handbook for Authorized IRS e-file Providers

Publication 1346, Electronic Return File Specifications and Record Layouts for Individuals Income Tax Returns (Tax Year 2011)

Publication 1436, Test Package for Electronic Filers of Individual Income Tax Returns (Tax Year 2011)

Publication 3112, IRS e-file Application and Participation

Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters (Tax Year 2011/Processing Year 2012)

### **Oklahoma Tax Commission Publications**

Oklahoma Individual Income Tax Electronic Filers Handbook (Tax Year 2011)

Oklahoma Tax Commission JELF Electronic Return Filing Guide (For Software Developers) (Tax Year 2011)

2011 MeF Schemas (For Software Developers)

Oklahoma Test Package for Electronic Filing of Individual Income Tax Returns (For Software Developers) (Tax Year 2011)

## Chapter 1 Changes to 2011 Income Tax

### **Taxable Income:**

Civil Service Retirement in Lieu of Social Security exclusion – The percentage of the taxable portion of civil service retirement received in lieu of social security which may be excluded has increased from 80% to 100%.

Military Pay exclusion – All of the resident's military wages, which are included in Federal Adjusted Gross Income, are deductible on Schedule 511-C or 511NR-C, line 1 "Military Pay Exclusion".

**Credits:** New Credits have been added to Form 511CR and existing credits amended.

*Credit for Cancer Research Contribution* - A credit is allowed to any taxpayer who makes a donation to a qualified cancer research institute. The credit is 50% of the amount donated, but may not exceed \$1,000 (\$2,000 for a married filing joint return). A "cancer research institute" means an organization which is exempt from taxation under the Internal Revenue Code (IRC) or a not-for-profit supporting organization, as defined by the IRC, affiliated with a tax-exempt organization. The tax exempt organization must have raising the standard of cancer clinical care in Oklahoma through peer-reviewed cancer research and education as its primary focus, be either an independent research institute or a program that is part of a state university which is a member of The Oklahoma State System of Higher Education, and receive at least \$4 million in National Cancer Institute funding each year. Any credit allowed but not used will have a four year carryover provision. A copy of the canceled check or receipt must be provided as proof of the donation.

*Oklahoma Capital Investment Board Tax Credit* – This is not a new credit, it is just being added to the Form 511CR. To claim the credit the taxpayer must enclose the Tax Credit Certificate issued by the Oklahoma Capital Investment Board as provided for in the Oklahoma Capital Formation Act. The Certificate will indicate the face amount of the Tax Credit and the State's fiscal year in which the credit may be claimed. No Tax Credit shall be exercisable after July 1, 2015. Note: This credit, upon election of the taxpayer, may be claimed as a payment or prepayment of tax or as an estimated tax payment. If this election is made, the credit must still be claimed on Form 511CR.

*Credit for Employees in the Aerospace Sector and Credits for Employers in the Aerospace Sector* - The tax credit moratorium has been modified. This measure changes the moratorium time period for this credit to July 1, 2010 through June 30, 2011, thus shortening the moratorium period by one full year.

### **Refunds:**

All income tax refunds, with very limited exceptions, issued on or after January 1, 2012 will be electronic. Individuals who do not elect to have their refund directly deposited into their checking or savings account will be issued a debit card.

**Check-offs:** There are two new check-offs

*Support Oklahoma Honor Flights* – Taxpayers have the opportunity to donate any amount of a tax refund to support Oklahoma Honor Flights. Oklahoma Honor Flights is a 501(c)(3) non-for-profit organization that transports Oklahoma World War II veterans to Washington, D.C. to visit the memorial dedicated to honor their service and sacrifice.

*Eastern Red Cedar Revolving Fund* - Individual taxpayer may help stimulate rural development, improve public health and enhance wildlife habitat by donating to the Eastern Red Cedar Revolving Fund. The Fund was established to promote the harvesting and utilization of eastern red cedar trees and to promote the marketing, research and education efforts concerning the tree and eastern red cedar products. Monies donated may be expended by the State Board of Agriculture as directed by the Eastern Red Cedar Registry Board. A donation may be made whether the taxpayer is receiving a refund or has a tax due.

**Miscellaneous:**

Effective July 1, 2011 – Tax credits transferred or allocated must be reported on Form 569. Failure to file Form 569 will result in the affected credits being denied by the Oklahoma Tax Commission pursuant to 68 OS Section 2357.1A-2 (new law)

Please see the 2011 Legislative Update located on our website for a complete list of all changes.

## Chapter 2

### **Federal/State Electronic Filing**

#### **General Information**

2010 Tax Year

Electronic filing continues to be very successful. During the 2011 filing season there were over 1.1 million taxpayers that filed e-file. Direct Deposit refunds were issued in approximately 3 to 5 days and paper refunds in 10 to 12 days. The OTC would like to thank all preparers and software developers for their participation.

#### **How Federal/State Electronic Filing Works**

For the Federal/State Electronic Filing Program (JELF), both the Federal return and the State return must be filed in one transmission to the IRS Service Center.

For the Modernized e-File Program (MeF), the Federal and State returns do not have to be transmitted together. The State return can be transmitted after the Federal return is transmitted and has been accepted by the IRS. The Federal and State returns will be linked by including the Submission ID of the Federal return in the State manifest.

For both JELF and MeF, the IRS will acknowledge to the transmitter the acceptance of the Federal return and receipt of State data. The State data will then be made available for retrieval by OTC where it will be entered and processed in the State Income Tax system.

#### **How State-only Electronic Filing Option works**

The Federal return does not have to be electronically filed and accepted before electronically filing the Oklahoma State-Only return. However, the Federal return must be computed before computing the Oklahoma tax return and a copy of the Federal information must be included with the Oklahoma return. Tax preparers will have to indicate in their software that it is a State-Only/Unlinked filing. The IRS will receive the return and the data will be made available for retrieval by OTC. After the data is retrieved, it will be acknowledged and processed by Oklahoma.

For both the Federal/State Electronic Filing Program (JELF) and the Modernized e-File Program (MeF), the Federal return does not have to be electronically filed and accepted before electronically filing the Oklahoma State-Only / Unlinked return.

## **Acknowledgement**

The OTC will acknowledge, in a separate acknowledgement, receipt of the Oklahoma data to the transmitter through the IRS. The transmitter's acknowledgement should be available within 3 days for JELF and within 48 hours for MeF from the time the return data is received from the IRS Service Center.

## **Who May Participate**

Federal/State Electronic Filing for Oklahoma returns is available to all interested parties who have been accepted in the Federal electronic filing program and transmit returns to the IRS Service Centers. State-Only/Unlinked Electronic Filing for Oklahoma returns is also available to such interested parties if it is supported by their software.

<p>Note: You do not need to register with the OTC. When the IRS approves you for electronic filing of tax returns, Oklahoma automatically accepts you.</p>
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## **Mandate**

All "specified tax return preparers" must file individual income tax returns electronically. This will apply to returns filed after December 31, 2010.

The term specified tax return preparer has the same meaning as provided in Section 6011 of the Internal Revenue Code.

## Chapter 3

# Filing an Electronic Return

### Composition of an Electronic Return

In total, an Oklahoma electronic return contains the same information as a comparable return filed entirely on paper documents. An electronic return consists of:

- \* Data transmitted electronically to the OTC using the IRS as a conduit; and
- \* Paper documents (sent directly to OTC) that contain information which cannot be electronically transmitted, such as taxpayer signatures, documents prepared by third parties, etc. This does not include forms or schedules which are not accepted by the electronic filing system.

Note: The Oklahoma form 511 requires an accompanying copy of the taxpayer's Federal return. The vendor's software will fulfill his/her requirement by copying the Federal data into the unformatted records of the state packet before the return is transmitted to the IRS.

### Electronic Portion of Returns

The following forms and schedules can be transmitted electronically and are considered the electronic portion of the return.

Both the MeF and JELF programs support the following forms:

- \* All Federal individual income tax forms and schedules accepted for IRS e-file
- \* Oklahoma Resident Individual Income Tax Return & Schedules (OTC Form 511)
- \* Oklahoma Business Activity Tax form (OTC Form 511-BAT)
- \* Oklahoma Income Tax Other Credits form (OTC Form 511CR)
- \* Oklahoma Credit for Tax Paid to Another State (OTC Form 511TX)
- \* Refund of Sales Tax (OTC Form 538-S) when attached to Form 511
- \* Refund or Credit for Property Tax (OTC Form 538-H) when attached to Form 511.

Only the MeF program supports the following forms:

- \* Oklahoma Part-year and Nonresident Individual Income Tax Return & Schedules (OTC Form 511NR)
- \* Oklahoma Capital Gain Deduction for Residents Filing Form 511 (OTC Form 561)
- \* Oklahoma Capital Gain Deduction for Part-year and Nonresidents Filing Form 511NR (OTC Form 561NR)
- \* Binary Attachments for any supporting documentation (PDFs)

## Non-Electronic Portion of Returns

The non-electronic portion of the return consists of the following:

- Oklahoma Individual Income Tax Declaration for Electronic Filing (Form 511-EF), required for all electronic returns, is to be retained by the ERO for 3 years.
- Copies of forms W-2, W-2G, or 1099-R, which would normally be attached to a paper return, must be attached to the form 511EF and retained by the ERO. ERO's may be subject to inspection of records by the OTC during the filing season.
- If a return contains any forms or supporting schedules listed below and binary attachments\* are not supported, they should be attached to the 511EF and mailed to the Oklahoma Tax Commission, Income Tax, P.O. Box 269060, Oklahoma City, OK 73126-9060. These are not part of the electronic record and may be required by OTC.
  - ❖ Form OW-8-P-Sup-I - Annualized Income Installment Method for Individuals
  - ❖ Form 511-NOL – Oklahoma Net Operating Loss
  - ❖ Form 573 - Farm Income Averaging
  - ❖ COFT's Form – Oklahoma Volunteer Firefighter Tax Credit
  - ❖ Form 561 – Oklahoma Capital Gain Deduction
  - ❖ Include a copy of other state's income tax return if Form 511TX is filed
  - ❖ Any Oklahoma statements containing additional information

Note: The 511EF should be placed on top as a cover page. Do not mail copies of the Oklahoma Income Tax Return, Federal Income Tax return or withholding statements. Only mail the 511EF to the OTC if you have any of the above forms as part of the transmitted tax return.

\* If binary attachments are supported these forms and /or supporting schedules are attached, as PDFs, to the e-Filed return.

## **Exclusions from Electronic Filing**

The following types of returns are excluded from electronic filing for tax year 2011:

- \* Returns from preparers, originators or transmitters who have not been accepted into the Electronic Filing Program
- \* Amended returns or corrected returns
- \* Returns for any tax year other than calendar year 2011 if filed through the JELF program
- \* Returns for any tax year other than calendar years 2009 through 2011 if through the MeF program
- \* Returns with dollars and cents entries. Only whole dollars are accepted
- \* Returns containing more than 3 Form 511TX (Credit for Tax Paid to Another State) if filed through the JELF program
- \* Returns transmitted after October 17, 2012 if filed through the JELF program (Returns can be transmitted year-round through the MeF program)

## Chapter 4

### Rejected Returns

Paper returns, to replace electronic returns that were rejected by the IRS and not resubmitted, are to be mailed to the OTC. The following information is required:

- \* A printout of the return
- \* The original, signed, Form 511EF
- \* State copies of all W-2s, W-2Gs and 1099-Rs
- \* A cover letter giving the date the return was rejected by the IRS eg: rejected 01/30/12

#### Mail paper returns to:

Oklahoma Tax Commission  
Carol Shrum – Taxpayer Assistance Division  
PO Box 269057  
Oklahoma City OK 73126-9057

When the paper replacement return is received by the OTC, at the specified address, it will be given priority processing status. Contact Carol Shrum at 405-522-3827 for additional information, or inquiries.

Note: If non-qualifying returns are filed electronically, the replacement returns will not be given priority by the OTC

The OTC will monitor receipt of replacement returns.

**Failure to submit paper returns in a timely manner may adversely affect your authorization to file Oklahoma electronic returns.**

#### Changes to Electronic Returns:

After electronic returns are transmitted, they cannot be recalled or intercepted in process. If the electronic filer or taxpayer wishes to change any entry after a return has been accepted please note the following

- \* An Amended Oklahoma Individual Income Tax Return (511X or 511NRX) must be filed through the normal paper filing process
- \* No action should be taken to change the computation between the date transmitted and the date the OTC acknowledges the return
  - \* If an Oklahoma return is transmitted in error, please contact Richard Pachankis, immediately at (405) 522-5723

## Chapter 5

# **Form 511-EF Oklahoma Individual Income Tax Declaration for Electronic Filing**

Form 511-EF is the signature portion of the return. It must be completed and signed\* by all appropriate parties before the return is transmitted electronically. The ERO is to keep the 511-EF as documentation.

### **Form 511-EF**

- Authenticates the return
- Authorizes the ERO to file the return electronically on behalf of the taxpayer.

Form 511-EF does not serve as a power of attorney or as a substitute for the information required to be provided on the electronic tax return. Use only the official Form 511-EF or an approved substitute which duplicates the official form in format, language, content and size. Photocopies are acceptable as long as they are legible.

### **The following is a sequence of events in the handling of Form 511-EF:**

1. An ERO prepares the return and computes the taxes based on the information the taxpayer provides, or accepts an already prepared return for the purpose of electronic transmission.
2. After the return has been prepared and/or before it is transmitted, the taxpayer must verify the information on the return and sign the 511-EF prior to the electronic transmission of the tax return. Both signatures\* are required on a joint return.
3. A copy of the prepared return must be provided to the taxpayer.
4. Form 511-EF should be retained by the ERO for 3 years. All EROs will be subject to periodic reviews by the OTC to assure the paperwork is being retained. If supporting schedules are required by the OTC please ensure taxpayer is given a copy of the 511-EF to mail to the OTC along with the supporting documents as mentioned in Chapter 3 Non-Electronic Portion of Returns.

Form 511-EF is part of the electronic return for the purposes of taxpayer verification and signature. A blank 511-EF is the same as a blank tax return.

- Practitioners are prohibited from allowing taxpayers to sign a blank tax return.
- It is permissible to have the taxpayer review the completed tax return on the display terminal.

\* Entry of the Taxpayer's Personal Identification Number (PIN) or use of an electronic signature pad (as authorized by the Internal Revenue Service) in the electronic filing process operated by the IRS shall service as an "electronic signature". Entry of the Taxpayer's PIN or use of an electronic signature pad as signature will only be allowed on a linked (Fed/State) electronically filed return. Use of a PIN will not be allowed on an unlinked (State Standalone) return.

## Chapter 6 Refunds

**Taxpayers have four options when their return shows an overpayment of their tax. They may elect to have their overpayment:**

- \* Refunded directly into their financial institution account by electronic transfer (Direct Deposit)
- \* Refunded to them in the form of a debit card, or
- \* Applied to next year's estimated tax.
- \* Donated to a variety of Oklahoma Organizations. See Schedule 511-G or 511NR-F for a list of the organizations

Direct Deposit offers taxpayers a quicker more convenient way to receive their refunds, reduces the risk of loss, and allows immediate use of the funds upon deposit.

**Direct Deposit of a refund is not guaranteed. A direct deposit may be denied due to:**

- \* Incorrect banking data
- \* Oklahoma income tax due from a previous year
- \* Fines or debts owed to state agencies or IRS (ie: child support student loans, etc)
- \* The estimated tax payments claimed on the return do not match the estimated tax payments recorded by the OTC
- \* Adjustment is made to disallow a credit when the taxpayer was not eligible for it.
- \* Due to the electronic banking rules, the Oklahoma Tax Commission will not allow direct deposits to or through foreign financial institutions or if the taxpayer has a foreign address on their tax return. The taxpayer will be issued a paper check. If the taxpayer's address contains APO, FPO, or DPO that is not considered a foreign address, direct deposit will be allowed.

Although we do not anticipate problems with the Federal/State Electronic Filing program, a refund may be delayed. If a taxpayer owes Oklahoma taxes, fines or a debt to a state agency, the OTC is required by law to apply (off-set) the income tax refund to these balances.

Taxpayers should first confirm acknowledgment of their Oklahoma return with their practitioner or transmitter. Tax preparers should wait at least 14 days from the date of acknowledgment for a debit card or 10 days for a direct deposit before contacting the OTC about their refund.

Inquiries may be directed to the Taxpayer Assistance Division at (405) 521-3160 or 1-800-522-8165.

## Chapter 7

### **Payment of Balance Due Amounts**

The taxpayer is responsible for paying the amount due to the OTC when a return is filed or no later than April 20, 2012 if paid electronically.\* If the payment is not remitted electronically the amount due must be paid by April 17, 2012.

Payment may be made by check, money order, credit card, or direct debit.

- Checks or money orders should be attached to the **511-V** and mailed to the OTC no later than April 17, 2012. Mail to

**Oklahoma Tax Commission**  
**Electronic Filing**  
**PO Box 26890**  
**Oklahoma City OK 73126-0890**

#### **Do not mail a copy of the tax return with your payment.**

If the taxpayer is not paying at the time of transmission, give them the completed 511-V to be mailed by April 17, 2012. If the taxpayer is making a partial payment, the form 511-V should be attached to the payment and mailed to the OTC no later than April 17, 2012. A billing coupon will be sent to the taxpayer for the balance due at which time the taxpayer will have the option of paying the remaining balance in full, or making monthly payments until the balance is paid off.

- Taxpayers who have a tax amount due may choose to have their payment directly withdrawn from their checking or savings account. Taxpayers must supply the bank routing and account numbers, the amount to be withdrawn and the date the funds are to be withdrawn. No form 511-V is required. The payment must be made no later than April 20, 2012.
- Credit Cards accepted are Discover, Master Card, Visa and American Express. Credit card payments may be accessed via the OTC web site. The taxpayer would click on links “payment options” and then “Credit Cards” on the OTC website at [www.tax.ok.gov](http://www.tax.ok.gov) or by calling 1(866)289-0455. Please be aware a convenience fee will be added to the transaction. The payment must be made no later than April 20, 2012.
- The taxpayer can choose to have their payment directly withdrawn from their checking or savings account via the OTC website. The taxpayer would click on links “payment options” and then “E-Check” on the OTC website at [www.tax.ok.gov](http://www.tax.ok.gov). The payment must be made no later than April 20, 2012.

\*Warning! Due the electronic banking rules, the Oklahoma Tax Commission will not allow direct debits from or through foreign financial institutions. If the taxpayer uses a foreign financial institution they will be required to pay by check, money order or credit card.

## Chapter 8

### **Information Electronic Filers Must Provide to the Taxpayer**

The ERO must furnish the taxpayer with documentation of all completed Oklahoma forms and schedules filed for the taxpayer. This documentation may be furnished on official Oklahoma forms, on copies of official forms, or on software designed forms that have been approved by OTC. These should be provided to the taxpayers at the time they sign Form 511-EF.

- \* The completed Oklahoma Individual Income Tax Declaration for Electronic Filing ( 511-EF)
- \* Other documents containing required signatures
- \* Any other documents which are not Oklahoma forms or schedules.

### **The ERO should advise the taxpayer to retain copies of :**

- \* Forms W-2, W-2G's, 1099-R
- \* Any other documents, not required by OTC which the taxpayer voluntarily included with the Form 511-EF as supporting material
- \* The signed Form 511-EF

The ERO will also retain the 511-EF and copies of the W-2s etc for 3 years.

If an electronically filed return was acknowledged as accepted by the OTC, the ERO should advise the taxpayer to wait 1 week from the acknowledgment date before making an inquiry about his/her refund.

If an individual should find it necessary to contact the OTC regarding his/her income tax refund, they may do so by calling the Taxpayer Assistance Division at (405) 521-3160 or 1-800-522-8165.

- \* The taxpayer will be required to furnish his/her (and spouse's if applicable) social security number(s)
- \* The taxpayer should be prepared to provide bank information if direct deposit was requested.

## Chapter 9

### **Responsibilities of Electronic Filers**

The guidelines in IRS Publications 1345 and 3112 must be followed for Oklahoma Electronic Filing.

#### **Penalties for Disclosure or Use of Information**

Guidelines outlined in Section 6, IRS Revenue Procedure 93-8 should be followed, as well as Title 68, Section 205 Oklahoma Statutes.

#### **Penalties for Late Filing, Late Payment and Fraudulent Returns**

This provision provides due notice that all penalties, interest and criminal provisions which are applicable for paper returns, are also applicable for electronic returns. Specifically, penalty and interest on tax for late filing and/or late payment will be assessed.

Penalties will be assessed for any person filing a fraudulent or misleading return. Additionally any person who willfully subscribes or presents a fraudulent return will be subject to prosecution and the penalties.

- \* Other criminal provisions will be applicable to the extent that a person attempts to commit forgery and falsify signatures on any electronic filing form or check
- \* Any attempt to pass bad checks for payment of taxes will be prosecuted.

#### **Advertising Standards**

Guidelines in IRS Publications 1345 and 3112 and Revenue Procedure 93-8, Sec 12.01 through 03 and 05 through 09 must be followed as though references to the IRS or Service were references to the OTC, State of Oklahoma, or the State and references to the FMS or Treasury Seals were references to the State of Oklahoma Seal.

#### **Monitoring and Suspension of an Electronic Filer**

The OTC will monitor electronic filers for conformity to this publication. The OTC can recommend suspension of an electronic filer for due cause through the local IRS District Office Coordinator.

Note: Warning letters, suspension and rejection from electronic filing will be administered by the local IRS District Director.

**For questions or inquiries please contact:**

Joan Korthanke (405) 521-3637

Email: [jkorthanke@tax.ok.gov](mailto:jkorthanke@tax.ok.gov)

Or

Richard Pachankis (405) 522-5723

Email: [rpachankis@tax.ok.gov](mailto:rpachankis@tax.ok.gov)

In State Toll Free 1-800-522-8165 ext 13637

Fax: (405) 522-1711

Email: [efile@tax.ok.gov](mailto:efile@tax.ok.gov)