

OKLAHOMA TAX COMMISSION

Electronic Filer Handbook
Individual Income Tax

Tax Year 2019



September 10, 2019

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Introduction

The Oklahoma Tax Commission (OTC), in conjunction with the Internal Revenue Service (IRS), accepts returns filed through 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 are submitted as linked to the IRS submissions (also referred to as a Fed/State return). Oklahoma relies on the IRS to receive the state's electronic data. The IRS will do minimal validation on the state submission and will then pass along to the state what the ERO/taxpayer sends in the state submission. Oklahoma resident returns (Form 511) and part-year & nonresident returns (Form 511NR) are accepted.

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.

Your comments on this handbook are appreciated.

Suggestions may be directed to:

**Oklahoma Tax Commission
Account Maintenance Division
2501 North Lincoln Boulevard
Oklahoma City OK 73194**

Oklahoma Electronic Filing Calendar

For Tax Period January 1, 2019 to December 31, 2019

Begin Federal/State Software Testing
ATS (MeF) TBD

Begin Transmitting Return to IRS/OTC TBD

Note: Oklahoma's target dates for testing and production will be a few days after the IRS opens.

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

Publication 1436, Test Package for Electronic Filers of Individual Income Tax Returns

Publication 3112, IRS e-file Application and Participation

Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters

Oklahoma Tax Commission Publications

Oklahoma Individual Income Tax Electronic Filer Handbook

MeF Schemas (For Software Developers)

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

Oklahoma Tax Commission MeF Electronic Return Filing Guide (For Software
Developers)

Oklahoma Business Rules

Chapter 1

Changes to 2019 Income Tax

Changes to the forms which may be transmitted electronically are listed under the applicable Form. For other changes, see the section titled “Miscellaneous”.

Form 511 “Oklahoma Resident Income Tax Return” and Form 511NR “Oklahoma Nonresident/Part-Year Income Tax Return”

Form 511, line 14 and Form 511NR, line 15 “Oklahoma Income Tax” were revised. The tax from the tax table or from Schedule 573 is entered on Form 511, line 14a and Form 511NR, line 15a. Additions to tax, such as the Health Savings Account additional 10% tax, are entered on Form 511, line 14b and Form 511NR, line 15b. The total of the two lines equals Oklahoma Income Tax, Form 511, line 14 and Form 511NR, line 15.

Members of an electing pass-through entity may exclude the Oklahoma income (loss) covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019. The line “Oklahoma income distributed by an electing PTE” was added as line 14 to Form 511, Schedule 511-A and as line 15 to Form 511NR, Schedule 511NR-B. The line “Oklahoma loss distributed by an electing PTE” was added as line 7 to Form 511, Schedule 511-B and as line 6 to Form 511NR, Schedule 511NR-A.

The income on Form 511NR, Schedule 511NR-1 was rearranged to match Form 1040/1040-SR and Schedule 1. The line for “Taxable IRA, pensions and annuities” was separated into two lines, with “Taxable IRA distribution” being on its own line.

Form 511, Schedule 511-H and Form 511NR, Schedule 511NR-G:

A donation may be made from a refund to the following:

- Support of Programs for Regional Food Banks in Oklahoma
- Public School Classroom Support Fund
- Oklahoma Pet Overpopulation Fund
- Support the Oklahoma AIDS Care Fund

A donation to Public School Classroom Support Fund may also be made on a tax due return.

A donation may no longer be made from a refund to the following:

- Y.M.C.A. Youth and Government Program

Form 500-B “Information Return”

Report of nonresident member income tax withheld

The instructions have been revised for clarification purposes and the following “note” added.

NOTE: An electing pass-through entity (PTE) is not required to withhold income tax from distributions made to nonresident partners, members or shareholders because the PTE elected to pay the pass-through entity tax on the Oklahoma portion of the distributions at the entity level. 68 OS Sec. 2355.1P-1 through 2355.1P-4.

Form 511CR “Other Credits Form”

The following income tax credits have been amended:

- Oklahoma Investment/New Jobs Credit – The credit is no longer limited by the \$25 million cap. Lines 1b & 1c, which were used to calculate the reduced credit, have been deleted. Line 1d, the check-boxes for the type of credit, was renumbered; it is now line 1b.
- Coal Credit – Column A “Unused Credit Carried Over from Prior Year(s)” is no longer applicable. The carryover provision, for credits earned prior to January 1, 2014, expired.
- Small Business Guaranty Fee Credit – The credit is only for banks and credit unions filing Form 512. The credit for small businesses expired.
- Refundable Credit for Electricity Generated by Zero-Emission Facilities –
 - For credits claimed for the first time on or after July 1, 2019, an irrevocable written election may be made with the return to carryforward any unused credit for a period not to exceed 10 years; any credit remaining in the 10th year will be refunded at 85%.
 - Credits generated from water, sun or geothermal energy have an overall cap. No more than \$500,000 of the credit may be allowed to offset tax or be refunded in a taxable year. For tax year 2019, the full amount of the statutory credit is available.
- Oklahoma Affordable Housing Tax Credit –
 - The county population restriction in the definition of “qualified project” was eliminated.
 - For credits earned beginning TY2019, the unused carry forward period was reduced to two years.

The following income tax credits were added to the form:

- Credit for Employees in the Vehicle Manufacturing Industry - See Form 584 below for additional information.
- Credits for Employers in the Vehicle Manufacturing Industry - See Form 585 below for additional information.

The following income tax credits have been eliminated and are no longer on the form:

- Poultry Litter Credit
- Credit for Breeders of Specialty Trained Canines
- Credit for Stafford Loan Origination Fee
- Credit for Manufacturers of Electric Vehicles

**Form 561 “Oklahoma Capital Gain Deduction for Residents Filing Form 511” and
Form 561NR “Oklahoma Capital Gain Deduction for Part-year & Nonresidents
Filing Form 511NR”**

The following “note” was added to the instructions under “Pass-through entities...”

NOTE: If you are a member, either directly or indirectly, of an electing pass-through entity (PTE) the capital gain/loss from the PTE which is covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 is not entered on this form to compute your Oklahoma Capital Gain Deduction. The gain/loss will be entered on the PTE’s Oklahoma Capital Gain Deduction form, Form 561-PTE.

Form 564 “Credit for Employees in the Aerospace Sector”

This form is new to e-file. A credit is allowed for a qualified employee who has a degree in engineering and is employed in Oklahoma by or contracting in Oklahoma with a qualified employer whose principal business activity is in the aerospace sector.

Form 565 “Credits for Employers in the Aerospace Sector”

This form is new to e-file. Credits are allowed for tuition reimbursement and for compensation paid to a qualified employee by a qualified employer whose principal business activity is in the aerospace sector.

**Form 578 “Refundable Credit for Electricity Generated by Zero-Emission
Facilities”**

Form 578 should not to be completed if the election is made to not receive a direct refund and instead carryover the unused credit.

The following added to page 2 - Note: Credits generated from water, sun or geothermal energy have an overall cap. No more than \$500,000 of the credit may be allowed to offset tax or be refunded in a taxable year. For tax year 2019, the full amount of the statutory credit is available.

Form 584 “Credit for Employees in the Vehicle Manufacturing Industry”

This is a new form. Establishes a credit for a qualified employee who has a degree in engineering and is employed in Oklahoma by or contracting in Oklahoma with a qualified employer whose principal business activity is in vehicle manufacturing, which includes automotive parts manufacturing.

Form 585 “Credits for Employers in the Vehicle Manufacturing Industry”

This is a new form. Establishes credits for tuition reimbursement and for compensation paid to a qualified employee by a qualified employer whose principal business activity is in vehicle manufacturing, which includes automotive parts manufacturing.

Miscellaneous

See the [2019 Legislative Update](#) located on our website for a complete list of legislative changes.

Chapter 2

Federal/State Electronic Filing

General Information

Electronic filing continues to be very successful. During the 2019 filing season there were over 1.5 million taxpayers that filed e-file. Direct Deposit refunds were issued in approximately 3 to 5 days and debit card 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 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 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.

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.

Unlinked (State-only) returns will not be accepted.

Acknowledgement

The Tax Commission will generate an acknowledgement of acceptance or rejection for all returns received. The acknowledgment record will be in a format approved and agreed upon the IRS, state agencies, transmitters and software developers. See Oklahoma Business Rules.

Transmitters and software developers should allow 1 business day to receive the state acknowledgment before contacting the Tax Commission.

A return is not considered filed until an acknowledgement of acceptance has been received.

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.

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.

Mandate

All “specified tax return preparers” must file individual income tax returns electronically. 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 & 511NR require an accompanying copy of the taxpayer's Federal return.

Electronic Portion of Returns

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

- * All Federal individual income tax forms and schedules accepted for IRS e-file
- * Oklahoma Nonresident and Part-Year Resident Individual Income Tax Return & Schedules (OTC Form 511NR)
- * Oklahoma Resident Individual Income Tax Return & Schedules (OTC Form 511)
- * 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
- * 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)
- * Underpayment of Estimated Tax Worksheet (OTC Form OW-8-P)
- * Credit for Investment in Clean-Burning Motor Vehicle Fuel Property (OTC Form 567-A)
- * Natural Disaster Tax Credit (OTC Form 576)
- * Refundable Coal Credit (OTC Form 577)
- * Refundable Credit for Electricity Generated by Zero-Emission Facilities (OTC Form 578)
- * Credit for Employees in the Aerospace Sector (OTC Form 564)
- * Credit for Employers in the Aerospace Sector (OTC Form 565)
- * Credit for Employees in the Vehicle Manufacturing Industry (OTC Form 584)

- * Credit for Employers in the Vehicle Manufacturing Industry (OTC Form 585)
- * Information Return – Production Payments (OTC Form 500-A) - Use this form if it shows Oklahoma withholding.
- * Information Return - Nonresident Member Income Tax Withheld (OTC Form 500-B) - Use this form if it shows Oklahoma withholding.
- * Certain Government Payments (State 1099G) - Use this form if it shows Oklahoma withholding.
- * Miscellaneous Income (State 1099Misc) - Use this form if not part of the federal return and it shows Oklahoma withholding.
- * 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 511EF), required for all electronic returns, is to be retained by the ERO for 3 years.
- Copies of forms W-2, W-2G, or 1099s, 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, PO Box 26800, Oklahoma City, OK 73126-0800. 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
 - ❖ FTAC's Form – Oklahoma Volunteer Firefighter Tax Credit
 - ❖ Include a copy of other state's income tax return if Form 511TX is filed
 - ❖ Include 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:

- * Returns from preparers, originators or transmitters who have not been accepted into the Electronic Filing Program
- * Amended returns or corrected returns

- * Original returns for any tax year other than the current and two prior tax years
- * Returns with dollars and cents entries. Only whole dollars are accepted
- * Unlinked returns (Also referred to as a state standalone return)

Chapter 4

Rejected Returns

Paper returns, to replace electronic returns that were rejected 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 1099s
- * A cover letter giving the date the return was rejected eg: rejected 01/30/19

Mail paper returns to:

Oklahoma Tax Commission
Crystal Cameron – Account Maintenance Division
PO Box 269060
Oklahoma City OK 73126-9060

When the paper replacement return is received by the OTC, at the specified address, it will be given priority processing status. Contact Crystal Cameron at (405) 522-5723 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 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 Crystal Cameron, immediately at (405) 522-5723

Chapter 5

Form 511EF Oklahoma Individual Income Tax Declaration for Electronic Filing

Form 511EF 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 511EF as documentation.

Form 511EF

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

Form 511EF 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 511EF 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 511EF:

- 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 511EF 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 511EF should be retained by the ERO for 3 years. All EROs will be subject to periodic review 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 511EF to mail to the OTC along with the supporting documents as mentioned in Chapter 3 Non-Electronic Portion of Returns.

Form 511EF is part of the electronic return for the purposes of taxpayer verification and signature. A blank 511EF 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 serve 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.

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
- * Applied to next year's estimated tax
- * Donated to a variety of Oklahoma Organizations. See Schedule 511-H or 511NR-G for a list of the organizations

Direct Deposit offers the taxpayer a quick, convenient way to receive their refund, reducing the risk of loss, and allowing immediate use of funds upon deposit.

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

- * Oklahoma income tax due from a previous year
- * Fines or debts owed to state agencies, district courts, municipalities 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. The taxpayer will be issued a paper check.

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, and allow at least three weeks for their return to be processed. Once processed, tax preparers should wait seven business days from the approval date for a debit card or five business days for a direct deposit before contacting the OTC about a refund.

Inquiries may be directed to the Taxpayer Service Center at (405) 521-3160.

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 if paid electronically.* If the payment is not remitted electronically the amount due must be paid by April 15.

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 15. 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 15. 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 15.

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 due date for the payment is April 20.
- Credit card payments may be made through the OTC website. Visit the “Online Services” section at www.tax.ok.gov. Please be aware a convenience fee will be added to the transaction. The due date for the payment is April 20.
- The taxpayer can choose to have their payment directly withdrawn from their checking or savings account via the OTC website. Visit the “Online Services” section at www.tax.ok.gov. The due date for the payment is April 20.

***Warning!** Due to 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.

Note: If the due date falls on a weekend or legal holiday when OTC offices are closed, your payment is due the next business day.

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 511EF.

- * The completed Oklahoma Individual Income Tax Declaration for Electronic Filing (511EF)
- * 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, 1099s
- * Any other documents, not required by OTC which the taxpayer voluntarily included with the Form 511EF as supporting material
- * The signed Form 511EF

The ERO will also retain the 511EF 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.

Taxpayers have two quick, convenient ways to check the status of their refund without having to speak to an OTC representative. You can check on your refund for the current tax year by one of the following ways:

- Visit the OTC website at www.tax.ok.gov and click on the “Check on a Refund” link, which will lead you to our Taxpayer Access Point (OkTAP). Once on this page, you will be required to enter the last seven digits of the primary social security number on the return, the Zip Code on the return as well as the amount of the anticipated refund.
- Call (405) 521-3160 and enter the same information as prompted by our interactive automated phone system.

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:

Crystal Cameron (405) 522-5723
Email: efiledevelopers@tax.ok.gov