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### MeF ELECTRONIC FILING PROGRAM

These instructions are intended to be compliant with the IRS Electronic Filing Program and IRS Publications 1345, *Handbook for Electronic Filers of Individual Income Tax Returns*, and 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*. Only Electronic Return Originators and Transmitters that have been accepted into the IRS program may participate in the Oklahoma program. Applicants must pass certain state suitability checks before they are accepted.

### THE FOLLOWING TYPES OF RETURNS WILL BE ACCEPTED:

Linked (also referred to as a Fed/State return): 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. A copy of the Federal information must be included with the Oklahoma return.

Unlinked return (also referred to as a State Standalone return): 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. There will be an indicator in the software that it is an Unlinked filing.