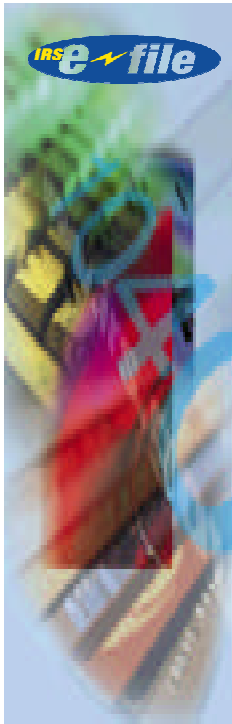


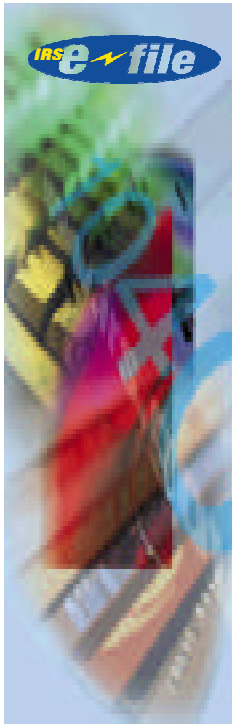
Federal/State e-file State-Only

Robert L. Clark
M:I:B:SD:SP:E-SK



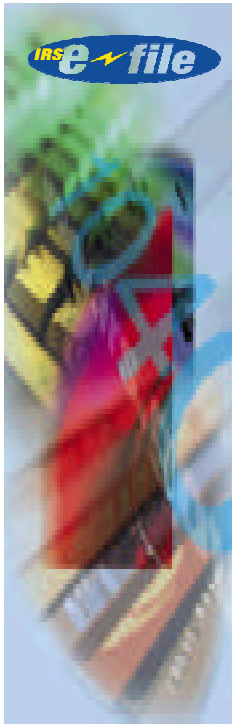
State-Only Returns will be accepted for the following instances:

- **A previously rejected state e-file return**
- **State return input separately from Federal return**
- **Part-year resident state return**
- **Multiple state returns for one taxpayer**
- **Non-resident state returns**
- **Married filing separately with state, but filing jointly with Federal**



Requirements

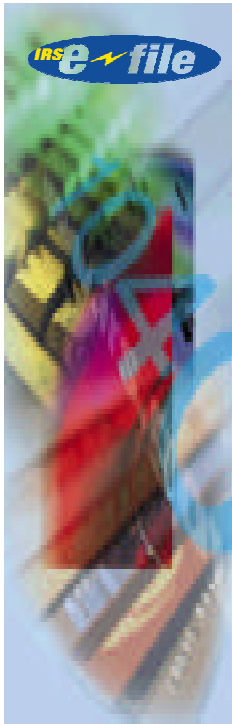
State-Only returns should always be transmitted to the Service Center which supports that particular state.



Requirements (continued)

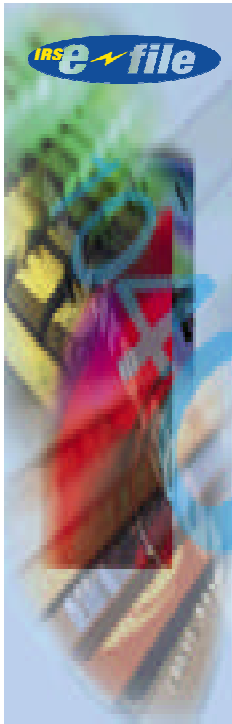
The State Abbreviation **field of the** Form 1040 must **contain the value "SO", indicating that :**

- **State-Only return data is attached**
- **State-Only processing will be performed**
- **Form 1040, page two and foreign 1040 processing will be bypassed**



State-Only Form 1040 Format

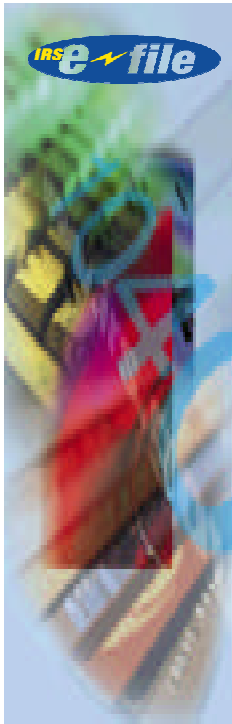
If State Abbreviation field of the Form 1040 contains the value "SO", the highest sequence number present on the Form 1040, page one should be the Zip Code field (sequence number #0095).



Verification of State-Only Returns

IRS will generate acknowledgements for State-Only returns.

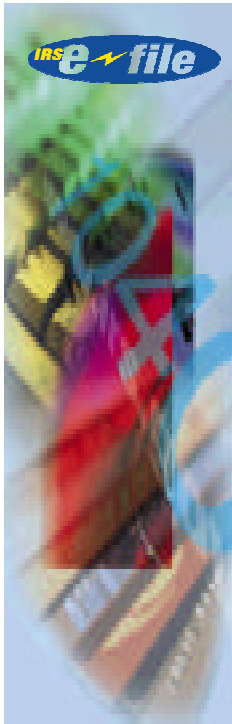
A new count for the total number of accepted State-Only returns will be contained within the RECAP record of the transmission.



Validation of Taxpayer

Primary SSN and Name Control must match data residing on the **IRS Master File**.

Secondary SSN and Name Control (if input) must match data residing on the **IRS Master File**.



Federal/State e-file State-Only

Conclusion

Questions