THE DISTRICT OF COLUMBIA

Income Tax Letter of Intent

Tax Year 2024

This form must be completed and submitted to efile@dc.gov by 10/31/2024

For any general questions about this Letter of Intent, please send an email to efile@dc.gov

v1.0 Release 8/20/2024

2024 Tax Software Provider District of Columbia (DC) Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the District of Columbia, Office of Tax and Revenue (OTR) you will need to complete this form and submit it to efile@dc.gov.

By submitting this Letter of Intent (LOI) to OTR, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI or if you provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

Note: If you are a new Software Provider who has not previously filed city/state income tax returns with any city or state agency, you must have passed assurance testing with the IRS. Please attach documentation from the IRS demonstrating that you have successfully tested with the IRS.

Important dates

OTR has important dates to ensure that we are ready for the filing season and that taxpayers can file an accurate and timely tax return. Please note the following key dates:
- Complete and submit this LOI by 10/31/2024.
- Approval of Substitute Forms must be completed by 2/28/2025 - no exceptions.
- Assurance testing (ATS) begins as the IRS begins ATS, unless communicated otherwise in advance (date TBD.)
- The last day we will accept your initial MeF test submissions is 12/13/2024.
- MeF ATS tests must be completed and approved by 1/31/2025. Conditional approval may be given for any MeF product before the appropriate Substitute Forms are approved. Please contact dcsubformapproval@dc.gov for the status of your test forms. See "Testing and Submissions" under "Agency Requirements" on page 8 for further requirements on forms.

Amended Letter of Intent

☐ Check this box if this is an amended Letter of Intent.

Reason for amendment:

Company information

List your company information.

Name of company	Product name	Software ID
DBA name	NACTP vendor ID	
Address	Product URL	Company FEIN
City	State	Zip code

List your other product names using the same calculation engines here: **Note:** The same calculation engine is defined as products that use the same calculation engine and support all the same forms and schedules.

Product name	Product type	Software ID (if different)	Contact person	Email address
.	☐ DIY (Web-Based) ☐ DIY (Desktop) ☐ Professional (Web-Based) ☐ Professional (Desktop)			

Product name	Product type ☐ DIY (Web-Based) ☐ DIY (Desktop) ☐ Professional (Web-Based) ☐ Professional (Desktop)	Software ID (if different)	Contact person	Email address
Product name	Product type ☐ DIY (Web-Based) ☐ DIY (Desktop) ☐ Professional (Web-Based) ☐ Professional (Desktop)	Software ID (if different)	Contact person	Email address

IRS-issued electronic identification numbers

List your IRS electronic identification numbers.

	EFIN(s)	ETIN(s)
Individual Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
Business Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)

Contact information
List the contact information for each area identified.

Regulatory/compliance contact	Phone	Email address
Secondary regulatory/compliance contact	Phone	Email address
Primary individual MeF contact	Phone	Email address
Secondary individual MeF contact	Phone	Email address
Primary business MeF contact	Phone	Email address
Secondary business MeF contact	Phone	Email address
Primary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Secondary fiduciary (Estate/Trust) MeF contact	Phone	Email address

Primary leads reporting contact	Phone	Email address
Secondary leads reporting contact	Phone	Email address

Substitute forms registration

Complete this section only if your product will provide substitute forms.

NACTP Vendor ID		
Primary individual forms contact	Phone	Email address
Secondary individual forms contact	Phone	Email address
Primary business forms contact	Phone	Email address
Secondary business forms contact	Phone	Email address
Note: If you have separate contacts for each business tax type, please list them by tax type on a separate sheet and attach it to this submission.		

Software products and tax types supported

Check all that apply.

Type of software product supported	
DIY/consumer (Web-Based)	☐
DIY/consumer (Desktop)	☐
Professional/paid preparer (Web-Based)	☐
Professional/paid preparer (Desktop)	☐

Tax types supported				
Individual income tax	☐	e-File	☐	Substitute forms
Estate/trust/fiduciary tax	☐	e-File	☐	Substitute forms
Corporation/franchise tax	☐	e-File	☐	Substitute forms
Unincorporated Franchise tax	☐	e-File	☐	Substitute forms
Partnership tax	☐	e-File	☐	Substitute forms

Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licensing your product to a third party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). List each of your rebranded products below.

Rebranded product name	ETIN (if applicable)	Software ID (if different)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Software ID (if different)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Software ID (if different)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Software ID (if different)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Software ID (if different)	Contact person	Phone	Email address

Attach additional sheets if needed.

For Rebranded Products, OTR has the following:
- Rebranded Products are not required to complete e-File ATS/substitute form approval if the Vendor ID/Software ID is same.

E-file mandates or requirements

There are no new e-File mandates for TY 2024.

Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports. Input the list of the available forms and schedules a company can support for your agency. Indicate if the form or schedule is new.

Forms and schedules		
Individual Income Tax	**e-File**	**Substitute Forms**
D-40	☐	☐ ☐2D Barcode
Sch S	Mandatory	Mandatory
Sch H	☐	☐
Sch U	☐	☐
Sch I	☐	☐
Sch N	☐	☐
FR-147 (Refund Claimed for Deceased Taxpayer)	☐	☐
Residential Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits)	☐	☐
Schedule ELC (Keep Childcare Affordable Tax Credit)	☐	☐
DC8379 (Injured Spouse Allocation)	☐	☐
D-2210 (Underpayment of Estimated Income Tax By Individuals)	☐	☐
D-2440 (Disability Income Exclusion)	☐	☐
D-2441 (Child and Dependent Care Credit)	☐	☐

Schedule HSR (DC Health Care Shared Responsibility)	Mandatory	Mandatory
D-40B	N/A	☐
D-40ES	☐	☐
FR-127	☐	☐
D-40P	N/A	☐
Schedule L	N/A	☐
Corporation Franchise Tax	**e-File**	**Substitute Forms**
D-20	☐	☐
Sch K (Disregarded Entities)	Mandatory	Mandatory
Sch UB	Mandatory	Mandatory
Sch SR (Small Retailer Property Tax Relief Credit)	☐	☐
Commercial Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits)	☐	☐
Worldwide Election Form	☐	☐
Combined Reporting Schedules (Sch 1A, 1B, 2A, 2B, Combined Reporting Member List)	☐	☐
D-2220 (Underpayment of Estimated Franchise Tax By Business)	☐	☐
D-20CR	☐	☐
D-20ES	☐	☐
FR-120	☐	☐
D-20P	N/A	☐
Unincorporated Business Tax	**e-File**	**Substitute Forms**
D-30	☐	☐
Sch K (Disregarded Entities)	Mandatory	Mandatory
Sch UB	Mandatory	Mandatory
Sch SR (Small Retailer Property Tax Relief Credit)	☐	☐
Commercial Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits)	☐	☐
Worldwide Election Form	☐	☐
Combined Reporting Schedules (Sch 1A, 1B, 2A, 2B, Combined Reporting Member List)	☐	☐
D-2220 (Underpayment of Estimated Franchise Tax By Business)	☐	☐
D-30ES	☐	☐
FR-130	☐	☐
D-30P	N/A	☐
Partnership Tax	**e-File**	**Substitute Forms**
D-65	☐	☐
FR-165	☐	☐
Fiduciary Tax	**e-File**	**Substitute Forms**
D-41	☐	☐
D-41ES	☐	☐

Forms and schedules	e-File	Substitute Forms
FR-127F	☐	☐
D-41P	N/A	☐
Forms and schedules	**e-File**	**Substitute Forms**
Reserved for Additional Forms (Complete only after receiving communication from OTR regarding new forms)	☐	☐

Electronic amended returns

OTR requests but does not require that you support electronic amended returns for those available through MeF.

Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and their software products.

Issue notification and resolution requirements

This section represents OTR's issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready during the filing season after agency approval. Submit this information via email to efile@dc.gov and include the date the electronic or paper product will be ready to submit.

System security requirements

OTR does not prescribe security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is online, offline, at rest, and in transit.

Security incident requirements

If your company identifies an issue, incident, or threat of significance, you should:
  • Conduct an initial analysis and immediately take steps to block or contain the issue.
  • Share your initial assessment with OTR which includes:
        o Date and time of the incident
        o Date and time the incident was discovered.
        o How the incident was discovered.
        o Description of the incident.
        o Data involved, including specific data elements if known.
        o Actual or estimated number of taxpayer records involved.
        o Infrastructure/systems involved.
        o Examples of information communicated to customers or other external audiences about the issue.
        o Plan for correcting the issue and if appropriate, notifying those impacted.
  • Provide any additional information you have that may be important to us identifying and resolving the incident.
  • If applicable, work with us to develop and distribute communication material and instructions for customers.

In addition to the requirements stated above, Software Providers executing this agreement are subject to the data breach notification laws and regulations of DC, including D.C. Code § 28–3851.

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the affected taxpayers and to both OTR and the D.C. Office of Attorney General's (OAG) Office of Consumer Protection. Email all such reports to databreach@dc.gov.

Under D.C. Code § 28–3852(a-1), both taxpayers and OAG must be notified in the most expedient time possible and without unreasonable delay. The notice must include:
- To the extent possible, a description of the categories of information that were subject to the breach;
- Contact information for the company making the notification;
- The toll-free telephone numbers and addresses for the major consumer reporting agencies;
- A statement explaining the right to obtain a security freeze free of charge under federal law and information on how a resident may request a security freeze; and
- The toll-free telephone numbers and addresses for the Federal Trade Commission and OAG.

Production return submission requirements
All returns generated from this software must be e-Filed or printed from the approved software or a subsequent product update.

Product updates
Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

Schemas
Your software must follow the schema requirements. Find OTR schema requirements on the SES.

Testing and submissions
All e-File ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software. The OTR Forms team generally does not review/approve non-scannable forms without a barcode. However, you may be required to submit selected non-scannable forms for review/approval as a part of the e-File ATS process. Until such forms are reviewed and approved by the e-File team, you cannot submit MeF returns in production.

Validation of data elements
You must validate the following pre-populated data elements:
- State driver's license/State-issued identification data elements
- Filer address
- Bank account information

Software limitations
Provide any software limitations to forms or schedules you support during ATS. Failure to provide this information could delay the review of your test returns.

1. Please mark all items your software supports for **Individual Income Tax E-file**.

Deceased taxpayer	
Part-year taxpayer	
Injured Spouse taxpayer	
EIC	
Prior years	
All DC filing status	
Direct Debit payment	
Binary attachment	
ITIN Filers	

Please describe *in detail* any miscellaneous forms, schedules, worksheets, tax credits, or scenarios for Individual Income Tax E-File not mentioned above that your product does <u>NOT support</u>:

_____

_____

_____

_____

2. Please mark all items your software <u>supports</u> for **Business and Fiduciary Tax E-file**.

	D-20	D-30	D-41	D-65
Prior years				
QHTC taxpayer		N/A	N/A	
Combined Reporting taxpayer			N/A	
Direct Debit payment				N/A
Binary attachment				

Please describe *in detail* any miscellaneous worksheets, tax credits, or scenarios for Business and Fiduciary Tax E-File not mentioned above that your product does <u>NOT support</u>:

_____

_____

_____

_____

Software exceptions
Provide any exceptions to forms or schedules you support based on the type of software during ATS; for example, if a DIY product does not support the same schedules as a professional product. Failure to provide this information could delay the review of your test returns.

_____

_____

_____

_____

Customer Notices
This section identifies information OTR requires software providers to communicate to customers.

Disclosure and use of information language expectations
You must include the following consent language with electronic filing software.

- **For Do-It-Yourself (DIY) software:**
  By using a computer system and software to prepare and/or file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the District of Columbia.

- **For Tax Professional software:**
  By using a computer system and software to prepare and/or file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the District of Columbia.

- **For Business software:**
  By using a computer system and software to prepare and/or file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to the District of Columbia.

Driver's license/ID card expectations for individual income tax
OTR provides the following expectations and information:

For e-File returns: OTR requests that the DL/ID card be included with the return, but will not reject the return if it is not included.

For printed/paper forms requesting the DL/ID Card information: no requirements.

OTR provides a URL and a statement below for the DL/ID Card. All Do-It-Yourself and Tax Professional software packages must include this information in the software. The message is expected to be displayed within the software in a way that maximizes the likelihood that the message is read.

URL: https://otr.cfo.dc.gov/page/individual-income-tax-online-filing

Statement: The District of Columbia is requesting additional information to help combat stolen-identity tax fraud and ensure that your hard-earned tax refund goes to you. Please provide the voluntary requested information from your driver's license or District of Columbia identification card. Your return will not be rejected if you do not have a driver's license or District of Columbia identification card, but providing the information could help us process your return more quickly.

Refund expectations
OTR provides a URL and a statement below for refund processing. All Do-It-Yourself and Tax Professional software packages must include this information in the software. The message is expected to be displayed within the software in a way that maximizes the likelihood that the message is read.

URL: https://mytax.dc.gov
Statement: On average, the District of Columbia Office of Tax and Revenue (OTR) issues refunds within 6 weeks. Taxpayers can view their refund status by visiting OTR's online portal: MyTax.DC.gov.
MyTax.DC.gov only provides a refund status for returns filed within the last six months. For additional information or inquiries, taxpayers should contact OTR's e-Services Unit at (202) 759-1946, Monday through Friday, 8:15 am to 5:30 pm, except holidays.

Taxes due expectations
OTR provides a URL and a statement below about taxes due, such as due dates and payment methods. All Do-It-Yourself and Tax Professional software packages must include this information in the software. The message is expected to be displayed within the software in a way that maximizes the likelihood that the message is read.

URL: https://otr.cfo.dc.gov/service/payment-options-individual-income-tax
　　　https://mytax.dc.gov/WebFiles/faq/faq.html
Statement: To make paying taxes more convenient and hassle-free, the District of Columbia Office of Tax and Revenue (OTR) allows different payment options.

Agency questions

1. Do you support unlinked jurisdictional **Individual and Business Income Tax** returns?

   ☐ Yes: please specify which tax forms _____

   ☐ No

2. What refund method do you offer to your **Individual Income Tax** customers? Check all that apply.

   ☐ Paper Check ☐ Direct Deposit ☐ ReliaCard (DC Pre-paid Debit Card)

   By checking ReliaCard, you agree to update the disclosure forms in your product throughout the year as provided by OTR and to demonstrate compliance by providing the updated disclosure forms during ATS testing.

3. What refund products or payment vehicles do you offer to your customers? If you partner with an entity to provide refunds (e.g. Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

   _____

4. OTR may require you to provide our agency with a visual tour of your product. Please mark the items you would be able to provide upon request. Mark all that apply. Additionally, you may be required to provide screenshots of your product displaying certain steps or pop-up messages at OTR's request.

   ☐ A copy of your software product ☐ Screenshots ☐ Webinar ☐ In person

   ☐ Other _____

Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information, and my company agrees to all the requirements listed in this document.

OTR reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. You are allowed up to two users per tax type. **If you are requesting access for more than two users for any tax type, please check here** ☐ . OTR will consider the request; however, we do not guarantee access for more than two users. After the LOI has been submitted, OTR generally does not approve access for new users not listed on the original LOI. Please submit an amended LOI if there is a change in personnel during filing season.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types the individuals are authorized to access.

NOTE: Include all authorized individuals, even if listed previously on this form.

First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ Individual Income ☐ Corporation Franchise Tax ☐ Unincorporated Business Tax ☐ Partnership Tax ☐ Fiduciary Tax
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ Individual Income ☐ Corporation Franchise Tax ☐ Unincorporated Business Tax ☐ Partnership Tax ☐ Fiduciary Tax
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ Individual Income ☐ Corporation Franchise Tax ☐ Unincorporated Business Tax ☐ Partnership Tax ☐ Fiduciary Tax
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ Individual Income ☐ Corporation Franchise Tax ☐ Unincorporated Business Tax ☐ Partnership Tax ☐ Fiduciary Tax
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ Individual Income ☐ Corporation Franchise Tax ☐ Unincorporated Business ☐ Tax Partnership Tax ☐ Fiduciary Tax

First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ Individual Income ☐ Corporation Franchise Tax ☐ Unincorporated Business Tax ☐ Partnership Tax ☐ Fiduciary Tax
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ Individual Income ☐ Corporation Franchise Tax ☐ Unincorporated Business Tax ☐ Partnership Tax ☐ Fiduciary Tax
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ Individual Income ☐ Corporation Franchise Tax ☐ Unincorporated Business Tax ☐ Partnership Tax ☐ Fiduciary Tax