Letter of Intent

Tax Year 2019

Processing Year 2020

ND Tax
NORTH DAKOTA

AUGUST 2019

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TAX SOFTWARE PROVIDER REGISTRATION FORM - TAX YEAR 2019
LETTER OF INTENT (LOI)

OFFICE OF STATE TAX COMMISSIONER
SFN 28253 (8/2019)

By submitting this Letter of Intent (LOI) to the North Dakota Office of State Tax Commissioner, you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet the standards or requirements set forth in the national standards and requirements form or in this LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic or paper returns submitted using your products.

Please complete a registration form for each unique product your company offers. If you submit an incomplete form your request to participate in electronic or paper submissions may be denied.

This form should be completed and submitted to our office at taxmef@nd.gov no later than November 1, 2019.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Tax Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	ZIP Code
Regulatory/Compliance Contact	Telephone Number	Email Address
Primary Individual MeF Contact	Telephone Number	Email Address
Secondary Individual MeF Contact	Telephone Number	Email Address
Primary Business MeF Contact	Telephone Number	Email Address
Secondary Business MeF Contact	Telephone Number	Email Address
Primary Leads Reporting Contact	Telephone Number	Email Address
Secondary Leads Reporting Contact	Telephone Number	Email Address

Test EFIN(s)	Test ETIN(s)
Production EFIN(s)	Production ETIN(s)

Authorized Access To The State Exchange System

Please provide a list of employees within your organization that you are authorizing to have access to the State Exchange System. The list you provide should include the following information:

- Company name, if different than company name at top of LOI
- First and last name of authorized individual(s)
- Email address
- Phone number
- Tax types they are authorized to access (indicate all or individual, corporate, estate/trust, payroll etc.)

NOTE: If the individuals are the same as what you've listed on the first page, please include them in this section as well.

Company Name	First and Last Name	Email Address	Telephone Number	Authorized Access ☐ Forms ☐ E-file	Tax Types
Company Name	First and Last Name	Email Address	Telephone Number	Authorized Access ☐ Forms ☐ E-file	Tax Types
Company Name	First and Last Name	Email Address	Telephone Number	Authorized Access ☐ Forms ☐ E-file	Tax Types
Company Name	First and Last Name	Email Address	Telephone Number	Authorized Access ☐ Forms ☐ E-file	Tax Types

Please attach additional sheet with authorized users if necessary.

Type of Software Product

☐ DIY/Consumer (Web-Based)
☐ DIY/Consumer (Desktop)
☐ Professional/Paid Preparer (Web-Based)
☐ Professional/Paid Preparer (Desktop)

Tax Types Supported (check all that apply)

Forms	*E-File*		*Forms*	*E-File*	
☐	☐	Individual Income Tax	☐	☐	Corporate/Franchise Tax
☐	☐	Property Tax	☐	☐	S-Corporation Return
☐	☐	Estate/Trust/Fiduciary Tax	☐	☐	Insurance Premium Tax
☐	☐	Partnership Tax	☐	☐	Pass-Through Partnership/S-Corp

Rebranded Software Products

Complete this section if your product is rebranded. If there are more than five software products that have been rebranded under a different name, please list them on a separate sheet and attach it to this submission. **NOTE:** In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). It is your responsibility to make sure the rebranded product reflects the current software requirements and output(s).				
Rebranded Product Name	Contact Person	Email Address	Telephone Number	National Software ID*
Rebranded Product Name	Contact Person	Email Address	Telephone Number	National Software ID*
Rebranded Product Name	Contact Person	Email Address	Telephone Number	National Software ID*
Rebranded Product Name	Contact Person	Email Address	Telephone Number	National Software ID*
Rebranded Product Name	Contact Person	Email Address	Telephone Number	National Software ID*
* If not available at the time of LOI submission, please provide it when available.				

NOTE: Rebranded Products are not required to complete e-file ATS/paper form approval

Substitute Forms Registration

Complete this section if your product will be providing substitute forms		
State Substitute Form Vendor Number		
Primary Individual Forms Contact	Telephone Number	Email Address
Secondary Individual Forms Contact	Telephone Number	Email Address
Primary Business Forms Contact	Telephone Number	Email Address
Secondary Business Forms Contact	Telephone Number	Email Address
* 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.		

MeF Schemas Supported:

**** Please note required fields - this applies to all companies that filed more than 100 returns for 2018.***

Individual Income (Form ND-1)

- ■ Schedule ND-1UT (**required**)
- ■ Form 1099MISC (**required**)
- ■ ND Schedule K-1 received (SchNDK1Received.xsd) (Quantity ___________)
- ☐ Schedule ND-1CR (Quantity ___________)
- ☐ Schedule ND-1FA
- ☐ Schedule ND-1NR
- ☐ Schedule ND-1SA
- ☐ Schedule ND-1TC
- ☐ Schedule RZ
- ☐ Schedule ND-1PSC
- ☐ Capital Gain Worksheet
- ☐ Marriage Penalty Credit Worksheet
- ☐ PDF Attachments
- ☐ Form W-2G
- ☐ Form 1099G
- ☐ Form 1099R
- ☐ Form 1099B
- ☐ Form 1099DIV
- ☐ Form 1099INT
- ☐ Form 1099OID
- ☐ MN/MT Reciprocity
- ☐ Foreign Addresses
- ☐ Deceased Taxpayers
- ☐ ACH Debit
- ☐ ACH Debit Estimated Payments
- ☐ Direct Deposit

Fiduciary (Form 38)

- ■ Form 1099MISC (**required**)
- ☐ Schedule 38-UT
- ☐ Schedule CR (Quantity _________)
- ☐ Schedule RZ
- ☐ PDF Attachments
- ■ Schedule BI (Quantity _________)
- ■ ND Schedule K-1 (SchNDK1.xsd) (Quantity _________)
- ☐ ACH Debit
- ☐ ACH Debit Estimated Payments
- ☐ Direct Deposit
- ☐ Foreign Address
- ☐ Form W-2G
- ☐ Form 1099G
- ☐ Form 1099R
- ☐ Form 1099B
- ☐ Form 1099DIV
- ☐ Form 1099INT
- ☐ Form 1099OID
- ■ ND Schedule K-1 received (SchNDK1Received.xsd) (Quantity _________)

Note: The Schedule BI (in paper form) can list 4 beneficiaries (i.e., 4 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule BI is also limited. If the quantity is not limited, leave the fields blank.

Partnership (Form 58)

- ■ Form 1099MISC (**required**)
- ☐ Schedule RZ
- ☐ PDF Attachments
- ■ Schedule KP (Quantity _________)
- ■ ND Schedule K-1 (SchNDK1.xsd) (Quantity _________)
- ☐ ACH Debit
- ☐ ACH Debit Estimated Payments
- ☐ Direct Deposit
- ■ ND Schedule K-1 received (SchNDK1Received.xsd (Quantity _________)
- ☐ Foreign Address

Note: The Schedule KP (in paper form) can list 7 partners (i.e., 7 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule KP is also limited. If the quantity is not limited, leave the fields blank.

S-Corporation (Form 60)

- ■ Form 1099MISC (**required**)
- ☐ Schedule RZ
- ☐ PDF Attachments
- ■ Schedule KS (Quantity ___________)
- ■ Schedule ND K-1 (SchNDK1.xsd) (Quantity ___________)
- ☐ ACH Debit
- ☐ ACH Debit Estimated Payments
- ☐ Direct Deposit
- ■ Schedule ND K-1 received (SchNDK1Received.xsd (Quantity ___________)
- ☐ Foreign Address

Note: The Schedule KS (in paper form) can list 7 shareholders (i.e., 7 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule KS is also limited. If the quantity is not limited, leave the fields blank.

Corporation (Form 40)

■ Form 1099MISC **(required)**
☐ Schedule CR (required if supporting Filing Methods b1 and c1.) (Quantity of CR's ___________)
☐ Schedule RZ
☐ PDF Attachments
☐ Foreign Address
☐ ACH Debit
☐ ACH Debit Estimated Payments
☐ Direct Deposit

Filing Methods Supported (check all that apply)

☐ a. Single Corp Entity
☐ b. Combined Report Method
☐ b1. Combined Report Method Consolidated Return
☐ c. Water's Edge Method
☐ c1. Water's Edge Method Consolidated
☐ d. Other

Instructions for MeF Testing

1. Once you have been granted access to the schemas via the State exchange system (Kiteworks) you may begin transmitting your test results. An email containing your company name, software product name, NACTP software ID, and North Dakota test submission IDs should also be sent to taxmef@nd.gov each time test submissions are transmitted for our review. For tracking purposes, include the company/software name and tax type in the "subject" line of your email.

2. We require the NACTP number assigned to your software to be used as the software ID in all test and live submissions. Any other number in the software ID field will cause your submission to be rejected.

3. We will correspond with you by email concerning any errors. When you complete your testing and have been approved, you will receive an email stating your software has passed for the year being tested. Note: In order to E-file prior years' returns through MeF, your software must pass such prior year's testing.

4. Please remember to update your software for the legislative changes. The Legislative Update can be found on the North Dakota Office of State Tax Commissioner's website at www.nd.gov/tax.

5. Your software should clearly state which forms/filing scenarios are supported. This information will also be required for posting on our website.

Substitute Paper Forms:

Please check the forms your company reproduces.

Individual Income Tax

☐ Form ND-1
☐ Form ND-EZ
☐ Form ND-1V
☐ Form ND-1PRV
☐ Form ND-1ES
☐ Form ND-1EXT
☐ Schedule ND-1NR
☐ Schedule ND-1CR
☐ Schedule ND-1FA
☐ Schedule ND-1SA
☐ Schedule ND-1TC
☐ Schedule ND-1CS
☐ Schedule ND-1UT
☐ Schedule ND-1FC
☐ Schedule ND-1PG
☐ Schedule ND-1QEC
☐ Schedule ND-1PSC

Fiduciary

☐ Form 38 (p. 1-3)
☐ Form 38-PV
☐ Form 38-EPV
☐ Form 38-ES
☐ Form 38-EXT
☐ Schedule 38-UT
☐ Schedule 38-TC
☐ Schedule K-1 (Form 38)

Partnership

☐ Form 58
☐ Form 58-PV
☐ Form 58-EPV
☐ Form 58-ES
☐ Form 58-EXT
☐ Schedule K-1 (Form 58)

S-Corporation

☐ Form 60
☐ Form 60-PV
☐ Form 60-EPV
☐ Form 60-ES
☐ Form 60-EXT
☐ Schedule K-1 (Form 60)

Corporation Income Tax

☐ Form 40
☐ Form 40-PV
☐ Form 40-EPV
☐ Form 40-UT
☐ Form 40X
☐ Form 40-EXT
☐ Form 40-ES

Miscellaneous

☐ Schedule ME
☐ Schedule QEC
☐ Form PWA
☐ Form PWE
☐ Form NDW-R
☐ Form NDW-M

☐ Support all forms for TY2019

Notes:

All schemas should also be supported on paper for those cases where a paper return must be submitted.

More information regarding substitute forms can be found on our website.

Communication and Expectations

Documents and Materials

North Dakota Office of State Tax Commissioner e-file and paper form documentation will be provided at the following locations:

- FTA State Exchange System (SES) -for schemas
- Forms and instructions - www.nd.gov/tax/softwaredevelopers
  User: Developer Password: Tax2019

Refund Expectations

North Dakota Office of State Tax Commissioner is providing a URL and/or a statement about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the jurisdiction in all products. The messages must be shown to end-users within the software in a way to maximize the liklihood the message is read.

Url: www.nd.gov/tax/refund

Statement: Sign up for text or email alerts that provide you updates on the status of your refund! Refund statuses are updated daily. Choose **direct deposit** for the quickest turn-around time.

Taxes Due Expectations

North Dakota Office of State Tax Commissioner is providing a URL and/or a statement about taxes due, such as due dates and payment methods. Industry partners must use this statement and/or URL or other method prescribed by the jurisdiction in all products. The messages must be shown to end-users within the software in a way to maximize the liklihood the message is read.

Url: www.nd.gov/tax/payment

Statement: It is preferred that payment is submitted along with your electronic return. We also have other electronic options available (credit card, electronic check, etc). If you prefer to submit a paper check, please wait until you receive notification that your return was accepted by our office so you can pay the proper amount. Form ND-1V should accompany your return payment.

Driver's License/ID Card Expectations

North Dakota Office of State Tax Commissioner is providing the following expectations and information.

For e-file returns:

☐ North Dakota Office of State Tax Commissioner does not want to receive the DL/ID Card information with the tax return

■ North Dakota Office of State Tax Commissioner wants to receive the DL/ID Card information with the tax return

☐ North Dakota Office of State Tax Commissioner requires the DL/ID Card Information be included with the tax return but will not reject the e-file return

☐ North Dakota Office of State Tax Commissioner will reject e-file returns if the DL/ID Card Information is not included with the tax return.

Note: North Dakota Office of State Tax Commissioner does not request DL/ID information on paper returns.

North Dakota Office of State Tax Commissioner is providing a URL for the DL/ID Card. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The messages are expected to be shown to end-users within the software in a way to maximize the liklihood the message is read.

Url: www.nd.gov/tax/idtheftandfraud

Questions, Requirements, Standards and Recommendations

This section represents jurisdiction questions, requirements, and standards for tax software providers.

Standards and Requirements for Confirmation of Specific Data Elements

At some point prior to submitting the return, please have the taxpayer review the following items for accuracy:

- Social Security number
- Current address
- State withholding IDs
- State driver's license info

Specific Questions

1. Do you support unlinked North Dakota returns?
   - ☐ Yes
   - ☐ No
2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds, please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.
3. North Dakota wants to receive Taxes Paid to Other States (TPOS) data when applicable and will provide a cross walk for the software provider when schemes are released.

   Will your company support the TPOS schema for this filing season?

Acknowledgments and Signature

☐ I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software.

☐ I acknowledge all electronic returns received by North Dakota Office of State Tax Commissioner generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.

☐ I acknowledge all paper returns received by North Dakota Office of State Tax Commissioner generated from this software will be printed from the approved product version, or a subsequent product update.

☐ I acknowledge North Dakota Office of State Tax Commissioner will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to North Dakota Office of State Tax Commissioner.

☐ I acknowledge users/customers of desktop products who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

I agree to provide true, accurate, current, and complete information. By signing this agreement, my company agrees to all of the requirements listed in this document. The North Dakota Office of State Tax Commissioner 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 Telephone Number	Amended Date

Complete this signature line if this is an amended Letter of Intent

Authorized Representative Signature	Authorized Representative Telephone Number	Amended Date