Letter of Intent

Tax Year 2024

Submit Form D-106: 2024 Letter of Intent before submitting forms for approval or transmitting test returns for ATS. Submit form by:

Email:
Primary contact: Income Tax Accounts .... **efiledevelopers@tax.ok.gov**

Mail:
Oklahoma Tax Commission
Oklahoma City, OK 73194

Questions:
Charm Gregory - Substitute Forms - 405.522.8967 or **cpddeveloperforms@tax.ok.gov**
Crystal Cameron - e-File Coordinator - 405.522.5723 or **efiledevelopers@tax.ok.gov**

Form D-106
Revised 8-2024

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

By submitting this Letter of Intent (LOI) to the Oklahoma Tax Commission (OTC), 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 must be completed and submitted to Crystal Cameron at **efiledevelopers@tax.ok.gov** prior to testing.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	
Address	Product Address/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.)		

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 Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

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

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

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
Phone Number	Authorized Access ☐ Forms ☐ e-File	Tax Types

Company Name	First and Last Name	Email Address
Phone Number	Authorized Access ☐ Forms ☐ e-File	Tax Types

Company Name	First and Last Name	Email Address
Phone Number	Authorized Access ☐ Forms ☐ e-File	Tax Types

Company Name	First and Last Name	Email Address
Phone Number	Authorized Access ☐ Forms ☐ e-File	Tax Types

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	
☐	☐	Individual Income Tax
☐	☐	Estate/Trust/Fiduciary Tax
☐	☐	Partnership Return

Forms	e-File	
☐	☐	Corporate Tax
☐	☐	S-Corporation Return

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

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	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *

* If not available at the time of LOI submission, please provide it when available

For Rebranded Products, the OTC has the following requirements for paper forms and/or e-File ATS approval:

- Rebranded Products are required to complete an abbreviated e-File ATS approval process
- Rebranded Products are not required to complete 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	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address
Secondary Business Forms Contact	Phone	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.

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

Forms and Schedules Supported for Print and/or e-File (Check boxes for all that apply)

* If your intent is that an e-File mandated form can be printed from your software, the form must go through the same approval process as all paper filed forms.

☐ **Check If All Print Forms and Schedules Are Supported** ☐ **Check If All e-File Forms and Schedules Are Supported**

Print	e-File				
Paper	**Individual**	**Business**	**Estate/ Trust**	**Form/ Schedule**	**Name of Form or Schedule (Additional Information)**
					Income Tax Returns
☐	☐			511	Oklahoma Resident Individual Income Tax Return & Schedule
☐	☐			511-NR	Oklahoma Part-year and Nonresident Individual Income Tax Return & Schedules
☐		☐		512	Corporation Income Tax Return *
☐				512-E	Return of Organization Exempt from Income Tax
☐		☐		512-S	Oklahoma Small Business Corporation Income Tax Return *
☐			☐	513	Oklahoma Fiduciary Resident Income Tax Return
☐			☐	513NR	Oklahoma Fiduciary Nonresident Tax Return
☐		☐		514	Oklahoma Partnership Income Tax Return *
					Supplemental Forms and Schedules
☐				500	Information Return
☐	☐	☐		500-A	Information Return - Production Payments * (Use this form if it shows Oklahoma withholding)
☐	☐	☐		500-B	Information Return - Nonresident Member Income Tax Withheld * (Use this form if it shows Oklahoma withholding)
☐				501	Annual Information Return * (Reconciliation for Froms 500, 500-A and 500-B)
☐				504-C	Application for Extension of Time to File and Oklahoma Income Tax Return for Corporations, Partnerships and Fiduciaries
☐				504-I	Application for Extension of Time to File an Oklahoma Income Tax Return for Individuals
☐				504-PTE	Application for Extension of Time to File an Oklahoma Income Tax Return for for Electing Pass-Through Entities
☐				505	Injured Spouse Claim and Allocation
☐		☐		506	Investment/New Jobs Credit (Tax Year 2024)
		☐		506	Investment/New Jobs Credit (Tax Year 2023)
		☐		506	Investment/New Jobs Credit (Tax Year 2022)
		☐		506	Investment/New Jobs Credit (Tax Year 2021)
		☐		506	Investment/New Jobs Credit (Tax Year 2020)

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

Forms and Schedules Supported for Print and/or e-File

Print	e-File				
Paper	Individual	Business	Estate/ Trust	Form/ Schedule	Supplemental Forms and Schedules (continued)
				507	Statement of Persons Claiming an Income Tax Refund Due a Deceased Taxpayer
				511CR	Oklahoma Income Tax Other Credits Form
				511-EF	Individual Income Tax Declaration for Electronic Filing
				511-EIC	Oklahoma Earned Income Credit Worksheet
				511-NOL	Oklahoma Net Operating Loss (Full Year Residents Only)
				511-NR-NOL	Oklahoma Net Operating Loss(es) (Nonresident/Part-Year Residents Only)
				511TX	Oklahoma Credit for Tax Paid to Another State
				511-V	Oklahoma Individual Income Tax Payment Voucher
				511-W	Individual W-2 Data Sheet for Developers
				512-TI	Computation of Oklahoma Consolidated Taxable Income *
				512-TI-SUP	Supplemental Schedule for Form 512-TI *
				512-S-SUP	Supplemental Schedule for Form 512-S
				512-SA	Nonresident Shareholder Agreement *
				514-PT	Oklahoma Partnership Composite Income Tax Supplement *
				514-PT-SUP	Supplemental Schedule for Form 514-PT *
				514-SUP	Supplemental Schedule for Form 514 *
				518	Venture Capital Company Information Report
				518-A	Venture Capital Company Report for Investors
				518-B	Report of Transfer of Venture Capital Credits
				518-C	Report on Sale of Venture Capital Tax Credit
				528	Information Return Agriculture Exclusion
				529	Small Business Guarantee Fee Credit
				538-H	Refund or Credit for Property Tax
				538-S	Refund of Sales Tax
				561	Oklahoma Capital Gain Deduction for Residents Filing Form 511
				561-C	Oklahoma Capital Gain Deduction for Corporations Filing Form 512
				561-F	Oklahoma Capital Gain Deduction for Trusts and Estates Filing Form 513
				561-NR	Capital Gain Deduction for Part-Year and Nonresidents Filing Form 511-NR

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

Forms and Schedules Supported for Print and/or e-File

Print	e-File				
Paper	Individual	Business	Estate/ Trust	Form/ Schedule	Supplemental Forms and Schedules (continued)
				561-NR-F	Capital Gain Deduction for Trusts and Estates Filing Form 513-NR
				561-P	Oklahoma Capital Gain Deduction for the Nonresident Partner included in the Composite Return (Form 514, Part 1)
				561-PTE	Oklahoma Capital Gain Deduction for an Electing Pass-Through Entity (PTE) Filing Form 587-PTE
				561-S	Oklahoma Capital Gain Deduction for Nonresident Shareholder Whose Income is reported on Form 512-S, Part 1
				564	Credit for Employees in the Aerospace Sector
				565	Credits for Employers in the Aerospace Sector
				566	Credit for Qualified Software or Cybersecurity Employees
				567-A	Credit for Investment in Clean-Burning Motor Vehicle Fuel Property
				569	Reporting Form for the Transfer or Allocation of a Tax Credit
				572	Transfer Agreement for Income Tax or Insurance Premium Tax Credit
				573	Farm Income Averaging
				574	Nonresident/Resident Allocation
				576	Natural Disaster Tax Credit (Tax Year 2024)
				576	Natural Disaster Tax Credit (Tax Year 2023)
				576	Natural Disaster Tax Credit (Tax Year 2022)
				576	Natural Disaster Tax Credit (Tax Year 2021)
				576	Natural Disaster Tax Credit (Tax Year 2020)
				578	Refundable Credit for Electricity Generated by Zero-Emission Facilities
				582-C	Eligible Oklahoma Venture Capital Company Qualified Equity Investment
				582-I	Oklahoma Deduction for Qualified Equity Investments in an Eligible Oklahoma Venture Capital Company
				584	Credit for Employees in the Vehicle Manufacturing Industry
				585	Credits for Employers in the Vehicle Manufacturing Industry
				586	Pass-through Entity Election Form
				587-PTE	Pass-Through Entity Tax Supplement
				587-PTE-SUP	Supplemental Schedule for Form 587-PTE

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

Forms and Schedules Supported for Print and/or e-File

Print	e-File				
Paper	Individual	Business	Estate/ Trust	Form/ Schedule	Supplemental Forms and Schedules (continued)
				588	Oklahoma First-Time Buyer Savings Account - Account Holder and Designated Beneficiary Form
				591-D	Parental Choice Tax Credit for Qualified Homeschool Expenses
				591-D-SUP	Supplements Schedule for Form 591-D
				592	Caring for Caregivers Tax Credit
				EF	Oklahoma Income Tax Declaration for Electronic Filing
				EF-PTE	Pass-Through Entities Income Tax Payment Voucher
				EF-V	Business Filers Income Tax Payment Voucher
				OW-8-ES	Estimated Tax Declaration for Individuals for Tax Year 2025
				OW-8-ESC	Estimated Tax Declaration for Corporations, Fiduciaries & Partnerships – 2025 (Year End 2025 for Fiscal Year Filers)
				OW-8-ESPTE	Oklahoma Electing Pass-Through Entities Estimated Tax Coupon
				OW-8-ES-SUP	Annualized Estimated Tax Worksheet for Tax Year 2025
				OW-8-P	Underpayment of Estimated Tax Worksheet
				OW-8-P-SUP-C	Oklahoma Annualized Income Installment Method for Corporations and Trusts
				OW-8-P-SUP-I	Oklahoma Annualized Income Installment Method for Individuals
				State 1099G	Certain Government Payments (Use this form if it shows Oklahoma withholding.)
				State 1099Misc	Miscellaneous Income (Use this form if not part of the federal return and it shows Oklahoma withholding.)

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

Communication and Expectations

Documents and Materials

OTC e-File and paper form documentation will be provided at the following locations:

- FTA State Exchange System (SES):
  (Forms, schemas, business rules, e-File handbooks, developer guide, test packages and guidelines for substitute forms)
- OTC Website - Developers Draft page
  (Forms and guidelines for substitute forms)

Refund Expectations

OTC is providing a statement about refund processing. Industry partners must use this statement in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

Statement: If the return was e-Filed, taxpayers can generally begin checking on their refund about four business days after the return was accepted by the OTC. If the return was paper filed, taxpayers should wait about three weeks to begin checking on their refund. Once processed, allow five business days for the deposit to be made to a bank account. For debit card refunds, allow five to seven business days for delivery. To check the refund status, visit OkTAP at **tax.ok.gov** and click **Where's My Refund**.

Taxes Due Expectations

OTC is providing 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 likelihood the message is read.

Statement: When you electronically file and pay your return, your due date is extended until April 20. If you do not electronically pay, your payment is due April 15. Electronic payments may be made as part of your e-Filed return or you may pay through the OTC website. To pay by e-check or credit card visit OkTAP at **tax.ok.gov** and click **Make A Paymen**t. If you are e-filing your return but making a non-electronic payment mail your payment to OTC using the payment voucher Form 511-V.

Driver's License/ID Card Expectations

OTC is providing the following expectations and information:

For e-File returns:

- OTC wants to receive the DL/ID Card information with the tax return.

OTC is providing a URL and statement 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 likelihood the message is read.

URL: https://www.ok.gov/tax/IDtheft.html

Statement: When e-filing, you may be asked to provide information from your driver license.

In an effort to combat stolen-identity tax fraud, the state of Oklahoma is requesting additional information from taxpayers. This added voluntary measure is intended to ensure your tax refund goes to you.

When e-filing, provide your driver license or state-issued card information when prompted. Providing this identity information is voluntary and we will not reject your return if the information is not provided.

Questions, Requirements, Standards and Recommendations

This section represents the jurisdiction specific requirements and standards for tax software providers.

Guidelines for Substitute Forms

1. Develop substitute tax forms or products that produce tax forms in accordance with the guidelines issued by the OTC.
2. Submit substitute tax forms to the OTC for review and written approval before releasing any substitute tax forms or any products that produce such forms to customers, or clients, and resubmit after any changes if requested.
3. Promptly correct errors in the company's products and substitute tax forms and provide the OTC with proof that the company has corrected the errors.

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

State Specific Questions

Electronic Filing Questions:

1. Does the software Support PDF attachments for individual income tax? ☐ Yes ☐ No
(Support of PDF attachments is mandatory for business and estate/trust)
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. OTC wants to receive Taxes Paid to Other States (TPOS) data when applicable and will provide a cross walk for the software provider when schemas are released.

Will your company support the TPOS schema for this filing season? ☐ Yes ☐ No

Additional Electronic Filing Information (Attach a separate sheet if necessary)

List Federal Limitations:

List State Limitations:

List 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.)

List Software Exceptions: (Provide any exceptions to forms or schedules you support based on the type of software during ATS. Example, 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.)

Other Information:

2024 Tax Software Provider
Oklahoma Tax Commission Letter of Intent

Acknowledgements 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 OTC 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 OTC generated from this software will be printed from the approved product version, or a subsequent product update.
- ☐ I acknowledge OTC will be notified of any incorrect and/or missing calculation or e-File data element for any paper or electronical returns submitted to OTC.
- ☐ 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 OTC 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

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

Authorized Representative Signature	Authorized Representative Phone Number	Amended Date