



# THE DISTRICT OF COLUMBIA

Income Tax Letter of Intent

Tax Year 2020

This form must be completed and submitted to [efile@dc.gov](mailto:efile@dc.gov) by 10/31/2020

DC Contacts:

Sylvia Magby

Thaddina Mihsun (Individual Income)

Mizuki Bridges (Business Income)

## 2020 Tax Software Provider the District of Columbia (DC) Letter of Intent

By submitting this Letter of Intent (LOI) to the District of Columbia, Office of Tax and Revenue (OTR) you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms.

Failure to meet the standards or requirements set forth 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.

You must complete a separate LOI 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.

Name of Company	Product Name	
DBA Name	NACTP Vendor ID	
Address	Product Address/URL	Company FEIN
City	State	Zip Code
If you have more than one product name, list your other product names here:		
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
Test EFIN(s)	Test ETIN(s)	
Production EFIN(s)	Production ETIN(s)	

## Authorized access to the State Exchange System

Please provide information for the employees you are authorizing to have access to the State Exchange System (SES). The tax type box should include all the tax types individuals are authorized to access.

**NOTE:** Even if the individuals are the same as what you have listed on the first page, please also include them here.

Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types (Please specify)
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types (Please specify)
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types (Please specify)
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types (Please specify)

Please attach additional sheet with authorized users if necessary. The list you provide must include the information requested in the table above.

### Type of software product

- DIY/Consumer (Web-Based)  
 DIY/Consumer (Desktop)

- Professional/Paid Preparer (Web-Based)  
 Professional/Paid Preparer (Desktop)

### Tax types supported

Please check all that apply

- |                          |                          |                                       |
|--------------------------|--------------------------|---------------------------------------|
| Forms                    | E-File                   |                                       |
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax                 |
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate Franchise Tax               |
| <input type="checkbox"/> | <input type="checkbox"/> | Unincorporated Business Franchise Tax |

- |                          |                          |                              |
|--------------------------|--------------------------|------------------------------|
| Forms                    | E-File                   |                              |
| <input type="checkbox"/> | <input type="checkbox"/> | Partnership Return of Income |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax   |
| <input type="checkbox"/> | <input type="checkbox"/> | Employer/Payor Withholding   |

## Rebranded software products

Complete this section only if your product is rebranded.

In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the software company selling and/or licenses your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). Enter the appropriate class code for the rebranded product in class code box below.

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user has the ability to add their own logos and/or splash screens. They cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party has the ability to alter/change calculations in the program.

Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address	National software ID
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address	National software ID
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address	National software ID
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address	National software ID
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address	National software ID

Please attach additional sheets with rebranded software product information if necessary.

For Rebranded Products, OTR has the following requirements for paper forms and e-file ATS approval

- Rebranded Products with class code 2 are required to complete their own LOI and the full e-file ATS/paper form approval process.
- Rebranded Products with class code 1 are not required to complete e-file ATS/paper form approval. **However, OTR reserves the right to request additional testing with any of rebranded products.**

## Substitute forms registration

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

NACTP 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
<p><b>Note:</b> 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.</p>		

## Forms and schedules supported (check all that apply)

Individual Income Tax	Forms	E-file
D-40		
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)		N/A
D-2441 (Child and Dependent Care Credit)		N/A
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

You must support at least all mandatory schedules.

<b>Corporation Franchise Tax</b>	<b>Forms</b>	<b>E-file</b>
D-20		
Sch UB		
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

<b>Fiduciary Tax</b>	<b>Forms</b>	<b>E-file</b>
D-41		
D-41ES		
FR-127F		
D-41P		N/A

<b>Unincorporated Business Tax</b>	<b>Forms</b>	<b>E-file</b>
D-30		
Sch UB		
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

<b>Partnership</b>	<b>Forms</b>	<b>E-file</b>
D-65		
FR-165		

<b>Withholding</b>	<b>Forms</b>	<b>E-file</b>
FR-900A		N/A
FR-900Q		N/A
FR-900NP		N/A
FR-900P		N/A

## Agency requirements

This section identifies agency requirements expectations for communicating information to users of the software product.

### Issue notification and resolution requirements

This section represents OTR issue notification and issue resolution standards.

1. Notify OTR immediately, in writing, when errors in your software affect DC taxpayers.
2. Immediately correct those errors, and alert OTR what you have done. Alert OTR and your DC customers of what actions you have taken as soon as you have solved the problems.
3. OTR reserves the right to revoke the acceptance and/or approval of an ERO or transmitter for cause. Failure to comply with the guidelines set forth in the handbook for TY 2020 and in this agreement is considered just cause. You will receive a Notice of e-File Suspension.
4. Provide timely software updates and technical support to OTR and your DC customers.
5. Send OTR copies of all general communications sent to your DC software customers.
6. Hold meetings with OTR as necessary to address issues, answer questions, and maintain open communication.
7. Change your software to reflect any changes that affect the accuracy of DC tax returns or the ability of DC taxpayers to submit them.

### Production return submission requirements

All returns generated from this software must be electronically filed or printed from the initially approved software or a subsequent product update.

1. Agree to withhold advertising OTR's acceptance of software, and will not accept DC returns, until the certification process is complete.
2. Provide DC-approved printer-friendly forms to your customers.
3. Submit taxpayer transmissions on time. Do not hold on to them without notifying your DC customers and OTR.

### Product update requirements

Users/customers of desktop products who attempt to file 10 or more business days after a production release, must be required to download and apply the product update.

### Schema requirements

Your software must adhere to the schema requirements included in the authentication and return header. Agency schema information and requirements can be found on the SES.

### Testing and submission requirements

All e-file ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

4. Begin ATS testing with OTR by December 18, 2020.
5. Complete ATS testing and receive an approval from OTR by January 31, 2021.
6. You are required to complete the full ATS testing for all products for which a separate LOI was submitted.
7. When transmitting MeF test submissions, notify OTR by sending an email to [efile@dc.gov](mailto:efile@dc.gov) with OTR submission IDs and all the other applicable documents as requested, such as PDF returns and Test Criteria sheet.
8. Provide screenshots of your product(s) to be released to the public as requested.
9. Must receive approval of substitute forms prior to releasing in your product(s).

### System security requirements

You are responsible for implementing appropriate security measures to protect taxpayers and their information in your

system. This includes but is not limited to online, off-line, at rest, and in transit. OTR does not prescribe the security requirements for your system. Cyber security resources such as the National Institute of Standards and Technology or the Department of Defense Security Technical Implementation Guide are examples of national resources available to assist you with this process.

### **Validation of specific data element requirements**

This section represents OTR requirements for validation of specific data elements.

- State driver's license/State issued identification data elements
- Filer address
- Bank account information

## **Customer Communications**

This section identifies information OTR is requiring the software providers to communicate with customers.

### **Disclosure and use of information language expectations**

The following consent language must be added to electronic filing software to notify the user.

#### **For Do-It-Yourself software:**

*By using a computer system and software to prepare and transmit return(s) electronically, I consent to the disclosure of all information pertaining to my use of the system and software to OTR, as applicable by law, and to the transmission of my tax return(s).*

#### **For Tax Professional software:**

*By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to OTR, as applicable by law.*

#### **For Business software:**

*By using a computer system and software to prepare and transmit this business return electronically, I consent to the disclosure of all information pertaining to the use of the system and software to create this business return and to the electronic transmission of this business tax return to OTR.*

### **Driver's license/ID card expectations**

OTR is providing the following expectations and information:

#### **For e-file returns:**

OTR wants to receive the DL/ID card with the tax return

#### **For printed/paper forms requesting the DL/ID Card information:**

No requirements

OTR is providing a URL and/or a 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 displayed within the software in a way to maximize the likelihood the message is read.

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

**Statement:** The District of Columbia Office of Tax and Revenue is requesting additional information in an effort to combat identity tax fraud and to ensure that your tax refund goes to you. Please provide the voluntarily 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. The requested information could help process your return more quickly.



## Refund expectations

OTR 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 agency 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.

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.

Via MyTax.DC.gov, a refund status is provided only for a return filed within the last six months. For additional information or inquiries, taxpayers should contact OTR's e-Services Unit at (202) 759-1946.

## Taxes due expectations

OTR 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 agency 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.

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

This section represents questions OTR has for the software provider about their product.

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

- Yes  
 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)

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.

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4. OTR may require you to provide us with a visual tour of your product. Please check what you would be able to provide upon request. Check all that apply.

- A copy of your software product       Screenshots       Webinar       In person

- Other \_\_\_\_\_

5. Please check all that you support for **Individual Income Tax E-file**.

Amended return	<input type="checkbox"/>
Deceased taxpayer	<input type="checkbox"/>
Part-year taxpayer	<input type="checkbox"/>
Injured Spouse taxpayer	<input type="checkbox"/>
EIC	<input type="checkbox"/>
Prior years	<input type="checkbox"/>
All DC filing status	<input type="checkbox"/>
Direct Debit payment	<input type="checkbox"/>
Binary attachment	<input type="checkbox"/>

Please describe *in detail* any miscellaneous worksheets, tax credits or scenarios for Individual Income Tax E-file not mentioned above that your product does NOT support:

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6. Please check all that you support for **Business and Fiduciary Tax E-file**.

	D-20	D-30	D-41	D-65
Amended return				
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 NOT support:

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### Acknowledgments and signature

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. 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

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

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
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