

2017 Tax Software Provider Registration Form

Complete this form to request approval from the Minnesota Department of Revenue to provide tax preparation software for electronic and paper forms submission. By completing this form, you agree to comply with all national security summit standards and requirements in addition to the specific state requirements identified in this registration form. If your submitted form is not complete, we will deny your request.

Note: Please complete a registration form for each unique product your company offers.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Account Number (if applicable)
Address	Website Address/URL	Company FEIN
City	State	Zip Code
Primary Individual MeF Contact		
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact		
Secondary Individual MeF Contact	Phone	Email Address
Primary Business MeF Contact*		
Primary Business MeF Contact*	Phone	Email Address
Secondary Business MeF Contact*		
Secondary Business MeF Contact*	Phone	Email Address
Primary Leads Reporting Contact		
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact		
Secondary Leads Reporting Contact	Phone	Email Address
Test EFIN(s)		Test ETIN(s)
Production EFIN(s)		Production ETIN(s)
State Substitute Form Software ID		
State Substitute Form Software ID		
Primary Individual Forms Contact		
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 Business Tax Types, please list them separately on a separate sheet and attach with your LOI submission.		

Rebranded Software Products

It is the position of the STAR Working Group under the auspices of the IRS Security Summit that:

- *Rebranding where the software publisher makes all code changes to generate the rebranded software and ensures that the rebranded software meets the applicable requirements (Trusted Customer, Generation of Authentication Elements, Generate of LEADS reports, STAR Requirements, etc) does not pose any additional risk to the tax ecosystem.*
- *Rebranding where the organization who rebrands the software has the capability to make cosmetic changes including but not limited to color or font, but cannot make changes to the applicable requirements (listed above) also does not pose additional risk to the ecosystem.*

For rebranded products, the Minnesota Department of Revenue has the following requirements for paper forms and e-file ATS approval:

- **Software providers must complete a separate LOI for each rebranded product in its entirety**
- Rebranded products are not required to complete e-file ATS and paper form approval

Provide rebranded product name(s) in space provided below:

Type of Software Product (Check all that apply)

- | | | | |
|--------------------------|--|--------------------------|--------------------------------------|
| <input type="checkbox"/> | DIY/Consumer (Web-Based) | <input type="checkbox"/> | DIY/Consumer (Desktop) |
| <input type="checkbox"/> | Professional/Paid Preparer (Web-Based) | <input type="checkbox"/> | Professional/Paid Preparer (Desktop) |

Tax Types Supported (Check all that apply)

- | Forms | e-file | | Forms | e-file | |
|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|---------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax | <input type="checkbox"/> | <input type="checkbox"/> | Property Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax | <input type="checkbox"/> | <input type="checkbox"/> | Partnership Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate Franchise Tax | <input type="checkbox"/> | <input type="checkbox"/> | S Corporation Return |
| <input type="checkbox"/> | <input type="checkbox"/> | Insurance Premium Tax | <input type="checkbox"/> | <input type="checkbox"/> | Pass-Through Partnership/S Corp |

Forms and Schedules Supported

Use the section below to list forms and schedules. Indicate if the form or schedule is supported for either print and e-file returns or only printed returns. A complete list of our forms can be found on our [website](#).

National Security Summit Standards and Requirements

National standards have been developed to protect taxpayers from identity theft tax refund fraud. You are agreeing to adhere to all IRS, State, and Industry Security Summit guidelines as a condition of providing tax software product(s) to taxpayers and tax professionals for individual and business income tax MeF.

Standards in this section apply to all Do It Yourself (DIY) Consumer and Professional, Paid Preparer Products, tax professional, and volunteer (VITA) products.

Note: Items highlighted in blue indicate a national security summit standard or requirement document. A comprehensive list of those documents is also provided at the end of this document.

Authentication Data Elements

The state e-Standards Authentication Header Schema has been established to identify and authenticate a taxpayer and prevent identity theft tax refund fraud. Tax Software Providers are required to transmit all data elements included in the *state authentication data elements* when available. If you are not providing all data elements, you must explain what you are not providing and why you are unable to provide them in the space provided below.

- b. Do you notify both account holders when the SSN is used within another account only for the current year? (This also requires including the appropriate authentication review code within the return schema when the SSN is used in another account for the current and previous year.)

For Tax Professional software:

1. Describe the process in which the new and returning tax professionals gain access to use your product.

2. Do you meet nationally recognized standards for implementing customer account authentication by using:
 - a. The standards identified in the Minimum Requirements for Identity Authentication section of the 2018 Tax Pro Trusted Customer Requirements? Please explain how you meet those standards.

 - b. An equivalent standard for identity authentication that meets or exceeds the minimum requirements? If yes, please describe your proposed process.

- c. Do you use out-of-band verification?
- a. If yes, how do you use out-of-band verification practices for your customer account verification process? Please describe what you do and how it is used.

Information Sharing

Nationally identified [Information Sharing](#) standards for analyzing and reporting questionable activity associated with identity theft tax refund fraud have been established. You are required to provide regular leads reporting according to the information sharing requirements.

Rapid Response Process

Nationally identified [Rapid Response](#) procedures have been established. When industry, states, or the IRS discovers an incident or threat of significance in the tax ecosystem, the rapid response process must be activated.

Tax software providers should:

- Conduct initial analysis and immediately take steps to block or contain any threat.
- Share detailed information with the impacted states as soon as it becomes available and permitted by applicable laws, regulations, and relevant information sharing agreements.
- Initiate the rapid response team per the Rapid Response document.

Note: If the tax software provider fails to timely notify the affected state of a significant, escalating issue, their ability to submit returns to the state may be removed.

Safeguarding e-file/Information

Nationally recognized rules and standards to safeguard e-file from fraud and abuse have been established.

All Individual (1040 family) return providers must adhere to the [Safeguarding E-file Standards](#) as outlined in [IRS Publication 1345](#).

All business return providers must adhere to the “MeF Rules Protecting Taxpayer Information” and “Safeguarding MeF Data from Fraud and Abuse” sections of [IRS Publication 4163](#). This includes sections 2.3, 2.4, and 2.5 of the publication.

Note: If the tax software provider fails to adhere to these rules and standards as published by the IRS for the respective return types submitted to the Minnesota Department of Revenue their ability to submit such returns to the department may be removed. This includes reporting security-related incidents to the department.

Strategic Threat Assessment & Response (STAR)

Nationally identified **Security Control** standards have been established. Tax software providers must adhere to these security controls. Please provide an answer to the question listed below. Attach a separate sheet if necessary for each question.

1. Have you implemented the current requirements defined in the Security Control standard? At what level will your company implement the STAR security controls for the filing season? If no, please provide an explanation of your current progress and remediation plans. Please provide documentation to validate your statement.

2. Have you implemented controls beyond the first and second year's requirements? If yes, please explain what you have implemented.

National Disclosure and Use of Information Standards

Nationally established language has been developed for the disclosure and use of information related to filing a tax return. This section provides the language to which tax service providers must adhere.

Tax Service Provider Definitions

In this section, "tax service provider" is defined three different ways:

- An **Electronic Return Originator (ERO)** is authorized IRS e-file Provider that originates the electronic submission of returns to the IRS.

- A **Software Developer** is an authorized IRS or state e-file Provider that develops software for the purposes of (a) formatting the electronic portions of returns according to Publication 4164 or state specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or the state. A Software Developer may also sell its software.

- **Transmitter** is an authorized IRS or state e-file Provider that transmits the electronic portion of a return directly to the IRS or the state. An entity that provides a “bump up” service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.

Note: A tax service provider may serve its customers in more than one of these roles.

Disclosure and Use of Information Language:

A tax service provider may use any tax return information provided by a taxpayer, for the current or prior tax years, for purpose of identifying a suspicious or potentially fraudulent return that claims to be from, or related to, a taxpayer. For these purposes, “tax return information” means any and all documents or materials the tax service provider uses in the course of the return preparation and submission process are provided by the taxpayer or are required by the taxing authority.

Tax service providers must produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the tax service provider’s business, which must include aggregated data compilations to identify potentially fraudulent behaviors or patterns.

In addition, if a tax service provider has a bona fide belief that a particular person’s activity, violated a state or federal law, the tax services provider must disclose that person’s tax return information to the Minnesota Department of Revenue.

The following consent language must be added to electronic filing software to notify the user of the use of this information.

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 the Minnesota Department of Revenue 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 the Minnesota Department of Revenue, 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 user of the system and software to create this business return and to the electronic transmission of this business tax return to Minnesota Department of Revenue.

State Questions, Requirements, and Standards

This section represents the state-specific requirements and standards for tax software providers. When you submit your registration form to us, you agree to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

Standards and Requirements for Transferring Data Year Over Year

Transferring data year over year that is not initially entered accurately causes issues with processing tax returns. Tax professionals must provide confirmation of these pre-populated data elements prior to completing the tax return:

- State driver's license data elements.
- State withholding account numbers.

State Refund Expectations

Industry partners must use this statement and URL in all products:

Every return we receive is different and processing time will vary. You can follow your return through our review process by using Minnesota's [Where's My Refund?](#) system.

State Driver's License/ID Card Expectations

Industry partners must use this statement in all products:

Minnesota does not require state driver's license or ID card information.

You must provide a screenshot of driver's license and state ID language and the refund verbiage from your software product by email to Efile.DevSupport@state.mn.us.

As a Software Provider, You Agree to:

- Be approved by the IRS as an electronic transmitter.
- Review and comply with the software providers registration and standards listed on our [website](#).
- Submit software test returns and corresponding PDFs for approval in the form and manner prescribed by the agency.
- Resubmit software test returns and corresponding PDFs if correcting errors.
- Submit all returns as "linked returns" if a corresponding federal return was submitted; unless otherwise directed by the department.
- Notify the department immediately when errors in your software affect Minnesota taxpayers. Do not submit returns with known errors. Notify us and your Minnesota customers as soon as you have corrected the errors.
- Notify the department when you discover breaches, security incidents, or other improper disclosures of taxpayer data. Document specifics of the situation into an incident report, including but not limited to:
 - Date and time of incident
 - Date and time the incident was discovered
 - How the incident was discovered

- Description of the incident and the data involved, including specific data elements if known
- Potential number of taxpayer records involved, if known; otherwise, provide an estimated range if possible
- Infrastructure/systems involved (for example, laptop, server, etc.)
- Provide timely updates, corrections, and technical support for software to ensure the accuracy of Minnesota tax returns.
- Transmit taxpayer submissions on a regular basis. Notify the department and your customers if you are holding any Minnesota returns.
- Protect taxpayer data including, but not limited to:
 - Managing and protecting physical and remote access
 - Managing identities and credentials for authorized devices and users
 - Managing access permissions using the principles of least authority and separation of duties
 - Providing security awareness training to information users, including managers, senior executives, and contractors
 - Providing role-based security to personnel with assigned security roles and responsibilities
 - Protecting data in transit and at rest
 - Protecting against data leaks
 - Destroying all data in accordance to your organizations record retention policy
 - Removing all data or destroying storage devices and media before they leave control of the organization
 - Improving and updating protection processes and system security plans
 - Monitoring systems for anomalous activity
 - Implementing cybersecurity practices as a part of human resources
 - Developing and implementing risk and vulnerability management
- Contact the department to address issues, answer questions, and maintain open communication.
- Submit for approval all forms included in your software in a PDF format using the *2017 Transmittal for Substitute Form Approval* to Efile.FormApproval@state.mn.us.
- Include the Minnesota assigned software ID number on all forms in the location stated in the guidelines.
- Provide printer-friendly forms to your customers and include PDF printer-setting instructions according to our specifications listed on our [website](#).
- Follow voucher specifications listed on our [website](#).
- Generate only tested and approved forms from your certified software.
- Send a copy of all general communications you send to your Minnesota software customers to EFile.DevSupport@state.mn.us.
- Authorize the department to feature your company in materials identifying you as a certified software provider.
- Pass certification testing, substitute forms approval, and fraud leads reporting testing for each product according to requirements.

All software providers creating Minnesota tax returns electronically or on paper must complete and sign this form. The department must receive a signed copy of this form by October 30, 2017. We will notify you of your application status within seven business days.

Failure to meet any of these requirements may result in the denial of your application or removal of your organization from the ranks of approved software providers, and the rejection of all electronic or paper returns submitted using your products. The department's decision is final and reinstatement is at the sole discretion of the department.

Minnesota Fraud Leads Reporting

Software providers must produce reports that include identifying potential fraudulent behavior or patterns and include any tax return information provided by that person. You must report fraudulent behavior to Minnesota on a weekly basis, identifying any person whose return you believe could be fraudulent. In addition, if you have reason to believe an individual violated a relevant criminal law, you must disclose the person's tax return information to the state of Minnesota. Upon accepting you as a software provider, you will be given details on the leads reporting schema and reporting requirements. As part of certification testing, you will be required to submit lead reports.

State Specific Questions

1. What refund products or payment vehicles do you offer to your customers? If you partner with an entity to provide or process refunds (for example, Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company.

2. Do you require your users/customers to download and apply product updates to continue to electronically file or print tax returns with your software? Please explain your timeline and process once an update is available for your product.

Data Breach Reporting

In addition to the requirements stated above, Software Providers executing this agreement are subject to the data breach notification laws and regulations of the State of Minnesota including, but not limited to, [Minn. Stat. § 325E.61](#).

Signature:

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

Initial I acknowledge that all electronic returns received by Minnesota Department of Revenue generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.

Initial I acknowledge that all paper returns received by Minnesota Department of Revenue generated from this software will be printed from the initially approved product version, or a subsequent product update.

Initial I acknowledge that Minnesota Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to Minnesota Department of Revenue.

Initial As the authorized representative of the above-named organization, I affirm that my organization agrees to abide by all of the requirements listed above. I understand the Minnesota Department of Revenue reserves the right to revoke its approval acceptance of any person or company that does not adhere to the above-stated requirements and may refuse to accept any additional returns from such entity.

If accepted as an approved Software Provider, my organization agrees to provide the Minnesota Department of Revenue with information about my company that is true, accurate, current, and complete. I understand that if anyone from my organization knowingly or negligently provides any information that is untrue, inaccurate, obsolete, or incomplete, the department has the right to immediately restrict, suspend, or terminate my account.

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