# 2017 Tax Software Provider Registration Form

Complete this form to request approval from the Missouri Department of Revenue to provide tax preparation software for electronic 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. **Registration Form must be received by December 1, 2017.**

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

| Name of Company | Primary 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 | 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 |
| Primary Leads Feedback Contact | Phone | Email Address |
| Secondary Leads Feedback Contact | Phone | Email Address |

| Test EFIN(s) | Test ETIN(s) |
|---|---|
| Production EFIN(s) | Production ETIN(s) |

*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

**Use this section only if this product is rebranded with the approval of the Software Publisher, who is the original creator of the software and signer of the LOI. 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.*

| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier |
|---|---|---|---|---|
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier |

*If there are more than 5 software products that have rebranded under a different name, please list them on a separate sheet and attach with your LOI submission.

**The Missouri Department of Revenue does not require Rebranded Products to complete e-file ATS approval.**

**Type of Software Product**

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

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


**Tax Types Supported for MeF** (Check all that apply)

Individual Income Tax                        Partnership Return

Corporate Tax                                S-Corp Return

Fiduciary Tax


**Forms and Schedules Supported** (check all that apply)

| Individual | Corporate/S-Corp | Partnership | Fiduciary |
|---|---|---|---|
| MO-1040 | MO-1120 | MO-1065 | MO-1041 |
| MO-1040A | MO-1120S | MO-NRP | MO-NRF |
| MO-1040P | MO-MSS | MO-MS | MO-CR |
| MO-A | MO-MS | | MO-TC |
| MO-PTS | MO-TC | | |
| MO-CRP | MO-C | | |
| MO-NRI | MO-NRS | | |
| MO-CR | MO-NBI | | |
| MO-TC | MO-2220 | | |
| MO-QHIP | | | |
| MO-HEA | | | |

# 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.

## Authentication Trusted Customer Requirements

Nationally identified minimum *Industry Trusted Customer Requirements* have been established to authenticate the customer logging in and prevent identity theft tax refund fraud.  Tax Software Providers are required to adhere to the minimum standards.  You must verify that you are adhering to minimum standards in the space provided below.

1. Describe the process in which the new and returning tax professionals gain access to use your product. Attach a separate sheet if necessary.

2. 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. Attach a separate sheet if necessary.

3. Do you meet nationally recognized standards for implementing customer account authentication by using:

   a. The standards identified in the Identity Authentication section of the 2017 Industry Trusted Customer Requirements?  Please explain how you meet those standards.  Attach a separate sheet if necessary.

b. An equivalent standard for identity authentication that meets or exceeds the minimum requirements?  If yes, please describe your proposed process.  Attach a separate sheet if necessary.

4. For the Online Do-It-Yourself software, when there is more than one account using a Primary and/or Secondary SSN this or the previous year:

   a. Do you notify both account holders that the SSN is used within another account for the current and previous 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.) Or

   b. Do you notify both account holders that 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.)

## 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 discover 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 Missouri Department of Revenue, their ability to submit such returns to the Missouri Department of Revenue may be removed. This includes reporting security-related incidents to the Missouri Department of Revenue.

## 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.

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've 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 software providers must adhere.

## Tax Service Provider Definitions
In this section, "tax services 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.

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

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 services provider's business, which must include aggregated data compilations to identify potentially fraudulent behaviors or patterns.

Tax services providers must disclose the compilations of tax information to the Missouri Department of Revenue through IRS secure data transmission on at least a weekly basis and identify by use of federal and state submission IDs any return the preparer believes is potentially fraudulent.

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

The following consent language <u>must be added to electronic filing software</u> 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 Missouri 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 <u>my client's return</u> 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 Missouri 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 Missouri Department of Revenue.

# State Specifications and Communication

## State Documents and Materials

Missouri Department of Revenue e-file documentation will be posted on the FTA State Exchange System (SES).

## State Refund Expectations

Generally, the timeframe for issuing refunds depends on when the return is filed and the volumes coming in.  For returns filed in January with no problems noted, refunds can sometimes be issued within a week.  However, refunds from returns filed in April can sometimes take 8 weeks, even if there is no problem with the return, as the state manages its cash resources as it meets all of its obligations.   The timing of refunds is also affected by the Department's measures to prevent identity theft and refund fraud. The time to process refunds will be slower and refunds will only be issued when the Department has taken reasonable steps to ensure that the individuals claiming the refunds are not using stolen identities.

# State Questions, Requirements, Standards and Recommendations

## As a Software Provider you agree to:

- Review and comply with the standards in the *Missouri Department of Revenue's 2017 Software Developer's Guides.*
- Notify the department immediately when errors in your software affect Missouri taxpayers. Do not submit returns with known errors until they are corrected. Notify the Department as soon as you have corrected the errors.
- Provide timely software updates, corrections, and technical support to ensure the accuracy of Missouri tax returns.
- Distribute only complete, tested, approved, and certified software.

## State Specific Questions

1. Do you support unlinked state returns?
    Yes

    No

2. Do you support pdf attachments?
    Yes

    No

3. What refund products or payment vehicles do you offer 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. Do you require your users/customers to download and apply product updates to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

## Data Breach Reporting

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the Missouri Department of Revenue in Section 407.1500 RSMo, including but not limited to provisions regarding who must comply with the law, definitions of "personal information", what constitutes a breach, requirements for notice, and any exemptions.

## State Driver's License/ID Card Expectations

Missouri wants to receive the DL/ID Card Information with the tax return, but it is not required.

Missouri Department of Revenue's Identity Theft and Refund Fraud Information

# Signature

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

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

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

I acknowledge that the Missouri 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 the Missouri Department of Revenue.

As the representative of the above named organization, I agree, on behalf of the organization, to comply with all requirements listed above.  Furthermore, by signing this agreement, my organization is agreeing to all of the requirements listed above. The Missouri Department of Revenue reserves the right to revoke approval acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to above stated requirements.

As an approved Missouri Department of Revenue provider, I agree to provide true, accurate, current, and complete information about my company. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, the Missouri Department of Revenue has the right to deny, suspend, or terminate my account.

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

**Please send completed LOI to elecfile@dor.mo.gov.  If you have any questions, please contact Katy Werdehausen at (573) 522-4300 or Katy.Werdehausen@dor.mo.gov.**