Missouri Department of Revenue

Income Tax Letter of Intent

Tax Year 2020

This form must be completed and submitted to Elecfile@dor.mo.gov by December 1, 2020

2020 Tax Software Provider Missouri Department of Revenue Letter of Intent

By submitting this Letter of Intent (LOI) to the Missouri Department of Revenue, 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	State Software ID
DBA Name	NACTP Vendor ID	State Tax Account Number (if applicable)
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. 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've listed on the first page, please also include them here.

Company name	First and last name	Email address
Phone number	Authorized access ☐ E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access ☐ E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access ☐ E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access ☐ E-file	Tax types

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

Tax types supported
Please check all that apply

E-File
☐   Individual Income Tax
☐   Fiduciary Tax
☐   Partnership Return
☐   Corporate Tax
☐   S-Corporation Return

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

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

For Rebranded Products, the Missouri Department of Revenue has the following requirements for e-file ATS approval

- Rebranded Products are not required to complete e-file ATS approval

Forms and schedules supported (check all that apply)

Individual

MO-1040	MO-1040A	MO-1040P	MO-A
MO-PTS	MO-CRP	MO-CR	MO-TC
MO-QHIP	MO-HEA	MO-NRI	MO-2ENT

Corporate

MO-1120	MO-MS	MO-TC	MO-C
MO-NBI	MO-2220		

S-Corporation

MO-1120S	MO-MSS	MO-NRS

Fiduciary

MO-1041/ MO-5802	MO-NRF	MO-CR	MO-TC

Partnership

MO-1065	MO-NRP	MO-MS

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 the Missouri Department of Revenue issue notification and issue resolution standards.

- 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.

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.

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 FTA State Exchange System (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.

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 when it is on-line, off-line, at rest, and in transit. The Missouri Department of Revenue 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.

Customer Communications

This section identifies information The Missouri Department of Revenue 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 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 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 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 The Missouri Department of Revenue

Driver's license/ID card expectations

The Missouri Department of Revenue is providing the following expectations and information:

For e-file returns:

> The Missouri Department of Revenue wants to receive the DL/ID Card information with the tax return

The Missouri Department of Revenue 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://dor.mo.gov/personal/individual/identity_theft.php

Refund expectations

The Missouri Department of Revenue 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.

Statement: Generally, the timeframe for issuing refunds depends on when the return is filed and the incoming volumes. 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 to meet all of its obligations.   The timing of refunds is also affected by the Department's measures to prevent identity theft and refund fraud. 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.

Taxes due expectations

The Missouri Department of Revenue 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.

Statement: The due date for 2020 Missouri Individual Income Taxes is April 15, 2021. Payment for tax due can be made by debit/credit card, as a debit from a bank account, or by paper check. To ensure receipt and allow for tracking of a payment, the Department encourages tax due be paid online at https://dor.mo.gov/personal/payonline.php. Payments can also be made over the phone by calling 888-929-0513. If paying by paper check, payment should be mailed to the address indicated on the return or payment voucher.

Agency questions

1. Do you support unlinked jurisdictional returns?
    a. ☐ Yes
    b. ☐ No

2. Do you support PDF attachments?
    a. ☐ Yes
    b. ☐ No

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. The Missouri Department of Revenue 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