

OKLAHOMA TAX COMMISSION 2017 TAX SOFTWARE PROVIDER REGISTRATION FORM

Complete this form to request approval from the Oklahoma Tax Commission (OTC) 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	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.

**Must match FTA Master list.

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Rebranded Software Products

Software Companies: 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.

** If available.

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

- Rebranded Products are required to complete the full e-file ATS approval process
- Rebranded Products are not required to complete paper form approval

LOI For E-File and Substitute Forms Registration

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 Business Tax Types, please list them separately on a separate sheet and attach with your LOI submission.

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Type of Software Product

- | | |
|---|---|
| <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)

- | | | | | | |
|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|----------------------|
| <u>Forms</u> | <u>E-File</u> | | <u>Forms</u> | <u>E-File</u> | |
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax | <input type="checkbox"/> | <input type="checkbox"/> | Partnership Return |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax | <input type="checkbox"/> | <input type="checkbox"/> | S-Corporation Return |
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate Tax | | | |

Forms and Schedules Supported for E-File (Check all that apply)

NOTE: A list of paper forms supported is not necessary.

Individual	Business	Estate/ Trust	Form/ Schedule	Name of Form or Schedule (Additional Information)
				Income Tax Returns
			511	Oklahoma Resident Individual Income Tax Return & Schedule
			511NR	Oklahoma Part-year and Nonresident Individual Income Tax Return & Schedules
			512	Corporation Income and Franchise Tax Return (Separate return)
			512	Corporation Income and Franchise Tax Return (Consolidated return)
			512-S	Oklahoma Small Business Corporation Income and Franchise 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-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)
			506	Investment/New Jobs Credit (Tax Year 2017)
			506	Investment/New Jobs Credit (Tax Year 2016)
			506	Investment/New Jobs Credit (Tax Year 2015)
			506	Investment/New Jobs Credit (Tax Year 2014)
			506	Investment/New Jobs Credit (Tax Year 2013)

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Forms and Schedules Supported for E-File (Check all that apply) NOTE: A list of paper forms supported is not necessary.

Individual	Business	Estate/ Trust	Form/ Schedule	Name of Form or Schedule (Additional Information)
				Supplemental Forms and Schedules (continued)
			511CR	Oklahoma Income Tax Other Credits form
			511TX	Oklahoma Credit for Tax Paid to Another State
			512-FT	Computation of Oklahoma Consolidated Annual Franchise Tax (new form)
			512-TI	Computation of Oklahoma Consolidated Taxable Income
			514PT	Oklahoma Partnership Composite Income Tax Supplement
			538-S	Refund of Sales Tax (when attached to Form 511)
			538-H	Refund or Credit for Property Tax (when attached to Form 511)
			561	Oklahoma Capital Gain Deduction for Residents Filing Form 511
			561C	Oklahoma Capital Gain Deduction for Corporations Filing Form 512
			561F	Oklahoma Capital Gain Deduction for Trusts and Estates Filing Form 513
			561P	Oklahoma Capital Gain Deduction for the Nonresident Partner included in the Composite Return (Form 514, Part 1)
			561S	Oklahoma Capital Gain Deduction for Nonresident Shareholder Whose Income is reported on Form 512-S, Part 1
			561NR	Oklahoma Capital Gain Deduction for Part-year & Nonresidents Filing Form 511NR
			561NR-F	Oklahoma Capital Gain Deduction for Trusts and Estates Filing Form 513NR
			567-A	Credit for Investment in Clean-Burning Motor Vehicle Fuel Property
			576	Natural Disaster Tax Credit (Tax Year 2017)
			576	Natural Disaster Tax Credit (Tax Year 2016)
			576	Natural Disaster Tax Credit (Tax Year 2015)
			576	Natural Disaster Tax Credit (Tax Year 2014)
			576	Natural Disaster Tax Credit (Tax Year 2013)
			577	Refundable Coal Credit
			578	Refundable Credit for Electricity Generated by Zero-Emission Facilities
			OW-8-P	Underpayment of Estimated Tax Worksheet
			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.)

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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.

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.

For Online Do-It-Yourself software:

1. 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.

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 DIY 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.

3. 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.)

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For Tax Professional software:

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. 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. 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.

3. 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. Attach a separate sheet if necessary.

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 OTC, their ability to submit such returns to the OTC may be removed. This includes reporting security-related incidents to OTC.

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

Tax service providers must disclose the compilations of tax information to Oklahoma 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 service 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 OTC.

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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 Oklahoma Tax Commission, 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 Oklahoma Tax Commission, 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 Oklahoma Tax Commission.

OKLAHOMA SPECIFICATIONS AND COMMUNICATION

State Documents and Materials

OTC e-file and paper form documentation will be posted at the following locations:

- FTA State Exchange System (SES).
- OTC Website - Developers Drafts page.

State Refund Expectations

To assist Taxpayers and Tax Professionals expecting refunds, Oklahoma is providing a statement about refund processing. Industry partners should use this statement to communicate and help set the appropriate expectations with external stakeholders. Providing this information will:

- Help eliminate phone calls from Taxpayers, Tax Professionals and Industry about refunds.
- Ensure that Taxpayers and Tax Professionals receive the appropriate message.

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 Oklahoma Tax Commission. If the return was paper filed, taxpayers should wait about three weeks to begin checking on their refund. Once processed, allow 5 working days for the deposit to be made to a bank account. For debit card refunds, allow 5 to 7 working days for delivery. Visit the OTC website at www.tax.ok.gov and click on the "Check on a Refund" link, which will lead to our Taxpayer Access Point (OkTAP).

OKLAHOMA QUESTIONS, REQUIREMENTS, AND STANDARDS

This section represents the state-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.
4. Identify all substitute forms by the company identification number shown below, and place the company identification number on each form as prescribed by the OTC.

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. The following items should not be transferred year over year:

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

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State Specific Questions

Substitute Form Question:

1. Do you support Oklahoma 2D Barcode? Yes No

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 (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.

3. 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

Additional Electronic Filing Information

Attach a separate sheet if necessary

List Federal Limitations:

List State Limitations:

Other Information:

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Data Breach Reporting

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the OTC noted below, including but not limited to provisions regarding who must comply with the law, definitions of “personally identifiable information”, what constitutes a breach, requirements for notice, and any exemptions.

Title 24 O.S. §§161-166 and Title 74 O.S. §3113.1.

State Driver’s License/ID Card Expectations

To help drive clarity for Taxpayers, Tax Professionals and Industry partners Oklahoma is providing the following expectations regarding the Driver’s License/ID Card.

For e-file returns:

- Oklahoma requires the DL/ID Card Information be included with the tax return but will not reject the e-file return.

To assist Taxpayers and Tax Professionals filing returns, Oklahoma is providing a URL regarding expectations for the DL/ID Card. Industry partners will use this URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will:

- Help eliminate phone calls from Taxpayers, Tax Professionals and Industry about DL/ID Card Collection and Reporting.
- Ensure that Taxpayers and Tax Professionals receive the appropriate message.

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

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

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 OTC 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 OTC 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 OTC has the right to deny, suspend, or terminate my account.

(Authorized Representative) Printed Name	Email Address	Phone Number
(Authorized Representative) Signature	Date	Phone Number

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INSTRUCTIONS FOR SUBMITTING THE LETTER OF INTENT

Submit Form D-106: *2017 Tax Software Provider Registration Form* before submitting forms for approval or transmitting test returns for ATS. Submit form by:

Email:

Primary contact: Communications Division communications_division@tax.ok.gov

Secondary contact: Darin Majors dmajors@tax.ok.gov

Mail:

Oklahoma Tax Commission
Attn: Communications Division - Forms Approval
2501 North Lincoln Blvd.
Oklahoma City, OK 73194

Questions:

Call (405) 521-3637
Darin Majors - Substitute Forms
Joan Korthanke - Efile Coordinator