

# 2017 Oregon Tax Software Provider Registration



## Table of contents

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Form OR-LOI 2017 Oregon Tax Software Provider Registration Form .....	2
Rebranded software products .....	3
LOI for e-File and 2-D forms registrations .....	4
National Security Summit Standards and Requirements .....	5
Authentication data elements.....	5
Authentication trusted customer requirements.....	5
Information sharing .....	7
Rapid response process .....	7
Safeguarding e-file/information.....	7
Strategic threat assessment & response (STAR).....	7
National disclosure and use of information standards .....	8
Tax service provider definitions.....	8
Disclosure and use of information language .....	8
State Specifications and Communication.....	9
State Documents and Materials .....	9
State Refund Expectations .....	9
State Questions, Requirements, Standards, and Recommendations. ....	9
Standards and requirements for confirmation of specific data elements. ....	9
State specific questions.....	9
Data Breach Reporting .....	9
State Driver’s License/ID Card Expectations.....	10
Signature .....	10

# Form OR-LOI

## 2017 Oregon Tax Software Provider Registration Form



Complete this form to request approval from the Oregon Department of Revenue to provide tax preparation software for electronic and 2-D 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.

Company name	Primary product name	Oregon software ID
DBA name	NACTP member number	Oregon account number (if applicable)
Address	Company FEIN	
City State ZIP	Product website address	

**Individual MeF primary contact**

Phone	Email
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**Individual MeF secondary contact**

Phone	Email
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**Business MeF primary contact \***

Phone	Email
-------	-------

**Business MeF secondary contact**

Phone	Email
-------	-------

**Fiduciary MeF primary contact**

Phone	Email
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**Fiduciary MeF secondary contact**

Phone	Email
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**2-D barcode primary contact**

Phone	Email
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**2-D barcode secondary contact**

Phone	Email
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**Leads reporting primary contact \*\***

Phone	Email
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**Leads reporting secondary contact \*\***

Phone	Email
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**Leads feedback primary contact \*\***

Phone	Email
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**Leads feedback secondary contact \*\***

Phone	Email
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.

## 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.) and 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 tax ecosystem.

Rebranded product name	Contact person	
Unique identifier **	Phone	Email
Rebranded product name	Contact person	
Unique identifier **	Phone	Email
Rebranded product name	Contact person	
Unique identifier **	Phone	Email
Rebranded product name	Contact person	
Unique identifier **	Phone	Email
Rebranded product name	Contact person	
Unique identifier **	Phone	Email

\* If there are more than five 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, we have the following requirements for e-file ATS approval.**

- Rebranded products are required to complete the full e-file ATS/paper form approval process.
- Rebranded products are required to complete an abbreviated e-file ATS/paper form approval process.
- Rebranded products are not required to complete e-file ATS/paper form approval.

# LOI for e-File and 2-D forms registrations

## Type of software product

- DIY/consumer (web-based)  DIY/consumer (desktop)  
 Professional/paid preparer (web-based)  Professional/paid preparer (desktop)

## Filing methods

- 2-D barcode  MeF

## Tax types supported (Check all that apply)

- | 2-D                      | E-File                   | E-File                   | E-File                   |
|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

### PIT MeF

- Form OR-40
- Form OR-40-N
- Form OR-40-P
- Schedule OR-WFHDC
- Schedule OR-WFHDC-NP
- Form OR-10
- Schedule OR-EIS (American Indian Exemption)
- Unlinked
- Form OR-24
- Oregon-only Schedule A
- Support amended
- Support binary attachments
- Support prior tax years
- Direct debit
- Support 1040NR (Unlinked)
- Freefile Alliance
- Schedule OR-DEPR
- Schedule OR-PTE-FY
- Schedule OR-PTE-PY
- Schedule OR-PTE-NR

### Corp MeF

- Form OR-20
- Form OR-20-INC
- Form OR-20-INS
- Form OR-20-S
- Form OR-24
- Form OR-37
- Form OR-DRD
- Schedule OR-AF
- Schedule OR-AP
- Schedule OR-ASC-CORP
- Schedule OR-RESEARCH
- Schedule OR-FCG-20

### Oregon composite MeF

- Form OR-OC

### Trust MeF

- Form OR-41
- Schedule OR-SCH-P

### Partnership MeF

- Form OR-65
- Form OR-24
- Schedule OR-AP
- Schedule OR-DEPR
- Schedule OR-K-1

### Transit MeF

#### Partnership

- Form OR-LTD
- Form OR-TM
- Schedule OR-TSE-AP

#### Individual

- Form OR-LTD
- Form OR-TM
- Schedule OR-TSE-AP

### PIT 2-D barcode

- Form OR-40
- Form OR-40-N
- Form OR-40-P
- Schedule OR-ASC
- Schedule OR-ASC-NP
- Schedule OR-529
- Schedule OR-WFHDC
- Schedule OR-WFHDC-NP
- Form OR-10
- Schedule OR-DONATE
- Schedule OR-ADD-DEP

### Corp 2-D barcode

- Form OR-20
- Form OR-20-S
- Form OR-37
- Schedule OR-AP

## Important

- Letter of intent is due by January 1, 2018 for personal income tax (PIT).
- For PIT, ATS testing for tax year 2017 is November 1, 2017 through February 1, 2018, unless you've made other arrangements.
- For PIT, you're required to email the tester a 2-D barcode PDF of your passed ATS compare.
- For Business and Fiduciary, ATS testing for tax year 2017 is November 1, 2017 through May 31, 2018, unless you've made other arrangements.
- For Business and Fiduciary, you're required to email the tester a PDF of your passed ATS compare.
- 2-D (PIT and Corp) testing for tax year 2017 is November 1, 2017 through February 1, 2018, unless you've made other arrangements.
- If you have form limitations, please submit a separate list of those limitations before you submit your test returns. This will speed up the grading process.

# 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.

### **For online DIY 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 DIY 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.)

**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 Oregon Department of Revenue, their ability to submit such returns to the Oregon Department of Revenue may be removed. This includes reporting security-related incidents to the Oregon 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 questions 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 an 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 phone 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 Oregon 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 Oregon 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 DIY 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 Oregon 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 Oregon Department of Revenue.

#### **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 Oregon Department of Revenue.



## State Specifications and Communication

### State Documents and Materials

Oregon Department of Revenue e-file and paper form documentation will be posted/provided at the following locations:

- FTA State Exchange System (SES).
- State Website.

### State Refund Expectations

To assist Taxpayers and Tax Professionals expecting refunds, Oregon is providing a URL and/or a statement about refund processing. Industry partners should use this statement and/or 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 refunds.
- Ensure that Taxpayers and Tax Professionals receive the appropriate message.

See the LOI Summary Document for Example Refund Messaging.

[www.oregon.gov/dor](http://www.oregon.gov/dor).

The Oregon Department of Revenue will start issuing refunds on February 15, 2018.

## State Questions, Requirements, Standards, and Recommendations.

### Standards and requirements for confirmation of specific data elements.

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.
- For personal income tax returns, the primary and secondary SSN or ITIN(s). For business returns, the FEIN.
- Bank routing and account numbers.

### State specific questions

1. 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.
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 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 State of Oregon, 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.

**Oregon Consumer Identity Theft Protection Act \_ ORS 646A.600 to 646A.628**

## State Driver’s License/ID Card Expectations

To help drive clarity for taxpayers, tax professionals and industry partners, Oregon is providing the following expectations regarding the driver’s license/ID card.

### For e-file returns:

- Oregon does not want to receive the DL/ID Card Information with the tax return
- Oregon wants to receive the DL/ID Card Information with the tax return
- Oregon requires the DL/ID Card Information be included with the tax return but will not reject the e-file return
- Oregon will reject e-file returns if the DL/ID Card Information is not included with the tax return

To assist taxpayers and tax professionals filing returns, Oregon is providing a URL and/or a statement regarding expectations for the DL/ID Card. Industry partners will use this statement or 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

See the LOI summary document for an example of the DL/ID card messaging.

[www.oregon.gov/dor](http://www.oregon.gov/dor).

## 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 Oregon 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 Oregon 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 Oregon 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 Oregon 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 Oregon 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 Oregon 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 Oregon Department Revenue has the right to deny, suspend, or terminate my account.

Print name of authorized representative	Email	
Signature of authorized representative X	Date	Phone