



# Oregon Department of Revenue

## Income Tax Letter of Intent

Tax Year 2020

**Oregon Department of Revenue contact information:**

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**Corporate Activity Tax:** John Knieling, [john.knieling@oregon.gov](mailto:john.knieling@oregon.gov)

**2-D barcode:** Erin Larsen, [2dbarcode.filing@oregon.gov](mailto:2dbarcode.filing@oregon.gov)

**Due date – December 1, 2020**

# Form OR-LOI

## 2020 Tax Software Provider Oregon Department of Revenue Letter of Intent



By submitting this Letter of Intent (LOI) to the Oregon 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.

**This form must be completed and submitted no later than December 1, 2020, unless prior arrangements have been made for Business or Fiduciary.** Submit: Personal Income Tax to [electronic.filing@oregon.gov](mailto:electronic.filing@oregon.gov), Business and Fiduciary to [bus.electronicfiling@oregon.gov](mailto:bus.electronicfiling@oregon.gov), Corporate Activity Tax to [John.Knieling@oregon.gov](mailto:John.Knieling@oregon.gov), and 2-D barcode to [2dbarcode.filing@oregon.gov](mailto:2dbarcode.filing@oregon.gov).

Name of company	Product name	Oregon software ID
DBA name	NACTP vendor ID	Oregon account number (if applicable)
Address	Product website address	
City State ZIP code	Company FEIN	

If you have more than one product name, list your other product name(s) here:

Primary **individual MeF** contact

Phone	Email
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Secondary **individual MeF** contact

Phone	Email
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Primary **business MeF** contact \*

Phone	Email
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Secondary **business MeF** contact

Phone	Email
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Primary **fiduciary MeF** contact

Phone	Email
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Secondary **fiduciary MeF** contact

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

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

Phone	Email
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**Regulatory/compliance contact**

Phone	Email
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**Primary leads reporting contact**

Phone	Email
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**Secondary leads reporting contact**

Phone	Email
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**Primary leads feedback contact**

Phone	Email
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**Secondary leads feedback contact**

Phone	Email
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Test EFIN(s)	Test ETIN(s)
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Production EFIN(s)	Production ETIN(s)
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# Authorized access to the State Exchange System

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, also include them here.

Company name		Contact name (first and last)
Email		Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types	
Company name		Contact name (first and last)
Email		Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types	
Company name		Contact name (first and last)
Email		Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types	
Company name		Contact name (first and last)
Email		Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types	

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

### Tax types supported (Check all that apply)

- |  |   |  |
|--|---|--|
| <p><b>2-D</b>    <b>E-File</b></p> <p><input type="checkbox"/>    <input type="checkbox"/> Individual income tax</p> <p>         <input type="checkbox"/> Corporate tax</p> <p>         <input type="checkbox"/> Partnership tax</p> | <p><b>E-File</b></p> <p><input type="checkbox"/> Fiduciary tax</p> <p><input type="checkbox"/> Oregon composite</p> <p><input type="checkbox"/> Statewide transit</p> | <p><b>E-File</b></p> <p><input type="checkbox"/> Transit self-employment tax (individual)</p> <p><input type="checkbox"/> Transit self-employment tax (partnership)</p> <p><input type="checkbox"/> Corporate activity tax</p> |
|--|---|--|

### Filing methods

- Individual 2-D barcode                       Individual MeF                       Fiduciary and business MeF
- Corporate activity tax MeF

## 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 licensing 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			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email

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

- Rebranded Products (with class code 2) are required to complete the full e-file ATS/paper form approval process.
- Rebranded Products (with class code 1) are required to complete an abbreviated e-file ATS/paper form approval.

## Substitute forms registration

Oregon Department of Revenue does not require the completion of an LOI for substitute forms. Forms information is located here: <https://secure.dor.state.or.us/draftforms>

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

Use this section to list forms and schedules your company will be supporting. Please note if the form is supported for print and e-file returns or printed returns only.

### PIT MeF

- Form OR-40
- Form OR-40-N
- Form OR-40-P
- Schedule OR-WFHDC
- Form OR-10
- Schedule OR-EIS (American Indian Exemption)
- Unlinked
- Form OR-24
- Schedule OR-A
- Support amended
- Support binary attachments
- Support prior tax years
- Direct debit
- Support 1040NR (Unlinked)
- Support 1040SR
- Support 1040X
- Freefile alliance
- Schedule OR-DEPR
- Schedule OR-PTE-FY
- Schedule OR-PTE-PY
- Schedule OR-PTE-NR
- Support estimated payments

### 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
- Form OR-10
- Schedule OR-DONATE
- Schedule OR-ADD-DEP
- Schedule OR-A
- 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-FCG-20
- Schedule OR-PI

### CAT MeF

- Form OR-CAT
- Schedule OR-EXC-CAT
- Schedule OR-AF-CAT
- Form OR-QUP-CAT

### Trust MeF

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

### Oregon composite MeF

- Form OR-OC

### 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

### Statewide transit MeF

- Form OR-STI

#### Important for tax year 2020 for PIT

- Letter of intent is due by December 1, 2020.
- ATS testing and 2-D testing will begin early November through February 1, 2021.
- You're required to email the tester a 2-D barcode PDF of your passed ATS compare.
- If you have form limitations, submit a separate list of those limitations before you submit your test returns. This will speed up the grading process.
- First submissions must be received by January 4, 2021.

#### Important for tax year 2020 for BUS, Fiduciary, and CAT

- Letter of intent is due by December 1, 2020, unless you've made other arrangements.
- ATS testing will begin in early November 2021.
- You're required to email the tester a PDF of your passed ATS compare.
- If you have form limitations, submit a separate list of those limitations before you submit your test returns. This will speed up the grading process.

## **Agency requirements**

This section identifies the agency requirements expectations for communicating information to users of the software product.

### **Issue notification and resolution requirements**

This section represents the Oregon Department of Revenue issue notification and issue resolution standards.

In the event of a software issue, provide the following information as applicable:

- Date and time of the incident.
- Date and time the incident was discovered.
- How the incident was discovered.
- Description of the incident.
- Actual or estimated number of taxpayer records involved.
- Data involved, including specific data elements if known.
- Infrastructure/systems involved (i.e. laptops, servers, desktops etc.).
- Examples of information communicated to customers or other external audiences about the issue.
- Plan for correcting the issue and if appropriate, notifying those impacted.

### **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.

### **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 Oregon 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.

### **Validation of specific data element requirements**

This section represents the Oregon Department of Revenue requirements for validation of specific data elements.

- 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.
- PTIN.

## Customer Communications

This section identifies information Oregon 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 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, 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 Oregon Department of Revenue.

### Driver's license/ID card expectations

Oregon Department of Revenue is providing the following expectations and information:

For e-file returns:

- Oregon Department of Revenue does not want to receive the DL/ID card with the tax return.
- Oregon Department of Revenue wants to receive the DL/ID card with the tax return.
- Oregon Department of Revenue requires the DL/ID card be included with the tax return but won't reject the e-file return.
- Oregon Department of Revenue will reject e-file returns if the DL/ID card information is not included with the tax return.

### Refund expectations

Oregon 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.

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

**Statement:** We will start issuing refunds on February 15, 2021. (This is for PIT only)

### Taxes due expectations

Oregon 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.

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

**Statement:**

First payment option: Oregon Department of Revenue encourages direct debit payment via MeF. PIT taxpayers can set up their estimated payments via MeF.

Second payment option: Taxpayers are able to make electronic payments for their current year balance due and estimated income taxes directly from their checking or savings or by credit card through Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor).



## Agency question

1. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide re-funds, provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

## 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 Oregon 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	
Authorized representative signature X	Authorized representative phone	Date

### Complete this signature line if this is an amended Letter of Intent

Authorized representative signature X	Authorized representative phone	Amended date
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