



Oregon Department of Revenue

Income Tax Letter of Intent

Tax Year 2022

Oregon Department of Revenue contact information:

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Business and Fiduciary: Alishia Dryden, BUS.FidATSTesting@dor.oregon.gov

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2-D barcode: Erin Scruggs, 2dbarcode.filing@dor.oregon.gov

Due date – December 1, 2022

2022 Tax Software Provider Oregon Department of Revenue Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company will be submitting electronic or paper returns to us, complete this form and submit it to:

- electronic.filing@dor.oregon.gov for Personal Income Tax
- bus.fidatstesting@dor.oregon.gov for Business and Fiduciary
- John.Knieling@dor.oregon.gov for Corporation Activity Tax
- 2dbarcode.filing@dor.oregon.gov for 2-D barcode

By submitting this LOI to us you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers. We may reject an LOI if it's incomplete.

Note: If you are a new software provider who has not filed city or state income tax returns with any city or state agency, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

Important dates

We have important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

Personal Income Tax Important Dates:

- LOI is due by **December 1, 2022**.
- ATS testing and 2-D testing will begin early November and **must be completed no later than February 1, 2023**.
- 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 3, 2023**.

Business, Fiduciary, and CAT Tax Important Dates:

- LOI is due by **December 1, 2022**, unless you've made other arrangements.
- ATS testing will begin in **early November**.
- 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.

Form OR-LOI

2022 Letter of Intent for Tax Software Provider



Amended Letter of Intent

Check this box if this is an amended LOI. List the reason for the amendment:

Company Information

List your company information

Name of company				
DBA name				
Address				
City			State	ZIP code
Company FEIN	NACTP vendor ID	Oregon software ID	Oregon account number (if applicable)	
Product name(s)				
List your other product name(s) using the same calculation engines			Product website address	

IRS issued electronic identification numbers

List your IRS electronic identification numbers

Test EFIN(s)	Test ETIN(s)
Production EFIN(s)	Production ETIN(s)

Contact information

List the contact information for each area identified.

Regulatory/compliance contact	
Phone	Email
Primary individual MeF contact	
Phone	Email
Secondary individual MeF contact	
Phone	Email
Primary business MeF contact	
Phone	Email
Secondary business MeF contact	
Phone	Email
Primary fiduciary MeF contact	
Phone	Email

Secondary **fiduciary MeF** contact

Phone	Email
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Primary CAT MeF contact

Phone	Email
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Secondary CAT 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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Primary leads reporting contact

Phone	Email
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Secondary leads reporting contact

Phone	Email
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Substitute forms registration

We do not require the completion of an LOI for substitute forms. Forms are located at: <https://secure.dor.state.or.us/draftforms>

Software products and tax types supported

Check all that apply.

Type of software product		
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)	<input type="checkbox"/>	

Tax types supported (Check all that apply)		
Individual Income Tax	<input type="checkbox"/> E-file	<input type="checkbox"/> 2-D
Corporate Tax	<input type="checkbox"/> E-file	
Partnership Tax	<input type="checkbox"/> E-file	
Fiduciary Tax	<input type="checkbox"/> E-file	
Oregon Composite	<input type="checkbox"/> E-file	
Statewide Transit Individual Tax	<input type="checkbox"/> E-file	
Corporate Activity Tax	<input type="checkbox"/> E-file	
Pass-through entity elective Tax (PTE-E)	<input type="checkbox"/> E-file	
PTE Withholding (Form OR-19)	<input type="checkbox"/> E-file	
Transit Self-employment Tax (individual)	<input type="checkbox"/> E-file	
Transit Self-employment Tax (partnership)	<input type="checkbox"/> E-file	

Filing methods		
Individual 2-D barcode	<input type="checkbox"/>	
Individual MeF	<input type="checkbox"/>	
Fiduciary and Business MeF	<input type="checkbox"/>	
Corporate Activity Tax MeF	<input type="checkbox"/>	

Rebranded software products

Complete this section only if your product is rebranded.

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). List each of your rebranded products below.

Use one of the following class codes for each product:

- **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 can modify 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
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email

Attach additional sheets if needed.

For rebranded products, we have 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.

E-file mandates or requirements

Personal income tax returns

You are required to file income tax returns electronically if you plan to file 11 or more returns. See 26 USC § 6011, Treasury Regulation § 301.6011-7, and www.irs.gov for specifics and federal definitions.

ORS 314.364 and OAR 150-314-0152 extends the federal requirement to Oregon personal income tax returns. Paid preparers who meet the requirements of the federal e-file mandate must also e-file Oregon personal income tax returns.

Corporation returns

Oregon has had an e-File mandate for corporation returns since January 2012. For more information see Oregon Administrative Rule 150-314.364(A)

Forms and schedules supported (check all that apply)

Check the boxes of the forms and schedules your company supports.

Tax type and forms	2D barcode	Efile
Individual income tax		
Form OR-40	<input type="checkbox"/>	<input type="checkbox"/>
Form OR-40-N	<input type="checkbox"/>	<input type="checkbox"/>
Form OR-40-P	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-A	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-ASC	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-ASC-NP	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-ADD-DEP	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-DONATE	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-529	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-PTE-FY	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-PTE-NR	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-PTE-PY	<input type="checkbox"/>	<input type="checkbox"/>
Form OR-10	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-EIS		<input type="checkbox"/>
Schedule OR-EIC-ITIN		<input type="checkbox"/>
Schedule OR-EIC-ITIN-SP		<input type="checkbox"/>
Schedule OR-WFHDC	<input type="checkbox"/>	<input type="checkbox"/>
Schedule OR-WFHDC-ST	<input type="checkbox"/>	<input type="checkbox"/>
Form OR-24		<input type="checkbox"/>
Schedule OR-DEPR		<input type="checkbox"/>
Support 1040	<input type="checkbox"/>	<input type="checkbox"/>
Support 1040SR	<input type="checkbox"/>	<input type="checkbox"/>
Support 1040NR		<input type="checkbox"/>
Support 1040X		<input type="checkbox"/>
Free file alliance		<input type="checkbox"/>
Unlinked		<input type="checkbox"/>
Support amended		<input type="checkbox"/>
Support binary attachments		<input type="checkbox"/>
Support prior tax years		<input type="checkbox"/>
Support direct debit		<input type="checkbox"/>
Support estimated payments		<input type="checkbox"/>
Support Spanish forms		<input type="checkbox"/>
Support Schedule OR-FIA-40		<input type="checkbox"/>
Support Worksheet FCG		<input type="checkbox"/>
Support IAT Transaction (direct deposit outside U.S.)		<input type="checkbox"/>
Worksheet OR-FW	<input type="checkbox"/>	

Tax type and forms	2D barcode	Efile
Corporation MeF		
Form OR-20		<input type="checkbox"/>
Form OR-20-INC		<input type="checkbox"/>
Form OR-20-INS		<input type="checkbox"/>
Form OR-20-S		<input type="checkbox"/>
Form OR-24		<input type="checkbox"/>
Form OR-37		<input type="checkbox"/>
Form OR-DRD		<input type="checkbox"/>
Schedule OR-AF		<input type="checkbox"/>
Schedule OR-AP		<input type="checkbox"/>
Schedule OR-ASC-CORP		<input type="checkbox"/>
Schedule OR-FCG-20		<input type="checkbox"/>
Schedule OR-PI		<input type="checkbox"/>

Corporate activity tax MeF		
Form OR-CAT		<input type="checkbox"/>
Schedule OR-EXC-CAT		<input type="checkbox"/>
Schedule OR-AF-CAT		<input type="checkbox"/>
Form OR-QUP-CAT		<input type="checkbox"/>

Fiduciary MeF		
Form OR-41		<input type="checkbox"/>
Schedule OR-ASC-P		<input type="checkbox"/>
Schedule OR-SCH-P		<input type="checkbox"/>

Oregon composite MeF		
Form OR-OC		<input type="checkbox"/>

Partnership MeF		
Form OR-65		<input type="checkbox"/>
Form OR-24		<input type="checkbox"/>
Schedule OR-AP		<input type="checkbox"/>
Schedule OR-DEPR		<input type="checkbox"/>
Schedule OR-K-1		<input type="checkbox"/>

PTE-E MeF		
Form OR-21		<input type="checkbox"/>
Form OR-21-MD		<input type="checkbox"/>
Form OR-21-MD-PT		<input type="checkbox"/>
Form OR-21-AP		<input type="checkbox"/>
Form OR-21-K-1		<input type="checkbox"/>

Form OR-19		
Form OR-19		<input type="checkbox"/>

Tax type and forms	2D barcode	Efile
Transit MeF Partnership		
Form OR-LTD		<input type="checkbox"/>
Form OR-TM		<input type="checkbox"/>
Schedule OR-TSE-AP		<input type="checkbox"/>

Transit MeF Individual		
Form OR-LTD		<input type="checkbox"/>
Form OR-TM		<input type="checkbox"/>
Schedule OR-TSE-AP		<input type="checkbox"/>

Statewide Transit Individual MeF		
Form OR-STI		<input type="checkbox"/>

Electronic amended returns

We request that you support electronic amended returns for those available through MeF.

Software limitations

List any software limitations to forms or schedules you support.

Agency requirements

Issue notification and resolution requirements

This section represents our issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit to electronic.filing@dor.oregon.gov

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Oregon Attorney General must also be reported to us.

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 (for example: 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 updates

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

Schemas

Your software must follow the schema requirements. Find Oregon Department of Revenue schema requirements on the FTA State Exchange System.

System security requirements

We do not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

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.

Validation of specific data element requirements

You must validate the following pre-populated 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 Notices

This section identifies information we require the software providers to communicate with customers.

Disclosure and use of information language expectations

You must include the following consent language with electronic filing software.

For do-it-yourself software:

By using a computer system and software to prepare and file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the Oregon Department of Revenue.

For tax professional software:

By using a computer system and software to prepare and file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software Oregon Department of Revenue.

For business software:

By using a computer system and software to prepare and file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to Oregon Department of Revenue.

Driver's license/ID card expectations

We are providing the following expectations and information:

For e-file returns:

We request the Driver's License/ID card be included with the tax return but won't reject it if it's not included.

Refund expectations

We are providing a URL and/or a statement for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read

URL: www.oregon.gov/dor

Statement: We will start issuing refunds on February 15, 2023. (This is for individual income tax forms only)

Taxes due expectations

We are providing a URL and/or a statement about taxes due, such as due dates and payment methods. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

URL: 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.

Agency question

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

Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all 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 signature

X

Authorized representative printed name

Authorized representative email

Authorized representative phone

Date

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. You are allowed up to 5 users.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

Note: Include all authorized individuals, even if listed previously on this form.

First and last name	
Email	Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
First and last name	
Email	Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
First and last name	
Email	Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
First and last name	
Email	Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
First and last name	
Email	Phone
Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
First and last name	