



LETTER OF INTENT

TAX YEAR 2018

PROCESSING YEAR 2019

ND Tax

NORTH DAKOTA

SEPTEMBER 2018

Table of Contents

| | |
|--|---|
| 2018 Tax Software Provider Registration Form | 1 |
| Rebranded Software Products..... | 4 |
| State Specifications and Communication..... | 5 |
| State Documents and Materials | 5 |
| State Refund Expectations | 5 |
| State Driver’s License/ID Card Expectations | 5 |
| State Questions, Requirements, Standards and Recommendations | 6 |
| Standards and Requirements for Confirmation of Specific Data Elements..... | 6 |
| State Specific Questions | 6 |
| Data Breach Reporting | 6 |
| Signature | 7 |



TAX SOFTWARE PROVIDER REGISTRATION FORM - TAX YEAR 2018

LETTER OF INTENT (LOI)

OFFICE OF STATE TAX COMMISSIONER

28253 (9/18)

Complete this form to request approval from the **North Dakota Office of State Tax Commissioner** to provide tax preparation software for electronic 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 | Primary 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 | Telephone Number | Email Address |
| Secondary Individual MeF Contact | Telephone Number | Email Address |
| Primary Business MeF Contact* | Telephone Number | Email Address |
| Secondary Business MeF Contact | Telephone Number | Email Address |
| Primary Leads Reporting Contact** | Telephone Number | Email Address |
| Secondary Leads Reporting Contact** | Telephone Number | Email Address |
| Primary Leads Feedback Contact** | Telephone Number | Email Address |
| Secondary Leads Feedback Contact** | Telephone Number | 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 | | |

Type of Software Product

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

Tax Types Supported (check all that apply)

E-File

- Individual Income Tax
- Estate/Trust/Fiduciary Tax
- Corporate/Franchise Tax
- Partnership Tax
- S-Corporation Tax

Forms and Schedules Supported (check all that apply)

* Please note required fields

Individual Income (Form ND-1)

- | | |
|---|---|
| <input checked="" type="checkbox"/> Form ND-1UT (required) | <input type="checkbox"/> Form W-2G |
| <input checked="" type="checkbox"/> Form 1099MISC (required) | <input type="checkbox"/> Form 1099G |
| <input checked="" type="checkbox"/> Schedule K-1 (required if Form ND-1NR is supported) (Quantity _____) | <input type="checkbox"/> Form 1099R |
| <input type="checkbox"/> Form ND-1CR (Quantity _____) | <input type="checkbox"/> Form 1099B |
| <input type="checkbox"/> Form ND-1FA | <input type="checkbox"/> Form 1099DIV |
| <input type="checkbox"/> Form ND-1NR | <input type="checkbox"/> Form 1099INT |
| <input type="checkbox"/> Form ND-1SA | <input type="checkbox"/> Form 1099OID |
| <input type="checkbox"/> Form ND-1TC | <input type="checkbox"/> MN/MT Reciprocity |
| <input type="checkbox"/> Schedule RZ | <input type="checkbox"/> Foreign Addresses |
| <input type="checkbox"/> Capital Gain Worksheet | <input type="checkbox"/> Deceased Taxpayers |
| <input type="checkbox"/> Marriage Penalty Credit Worksheet | <input type="checkbox"/> ACH Debit |
| <input type="checkbox"/> PDF Attachments | <input type="checkbox"/> ACH Debit Estimated Payments |
| | <input type="checkbox"/> Direct Deposit |

Fiduciary (Form 38)

- | | |
|---|---|
| <input checked="" type="checkbox"/> Form 1099MISC (required) | <input type="checkbox"/> Form W-2G |
| <input type="checkbox"/> Schedule 38-UT | <input type="checkbox"/> Form 1099G |
| <input type="checkbox"/> Schedule CR (Quantity _____) | <input type="checkbox"/> Form 1099R |
| <input type="checkbox"/> Schedule RZ | <input type="checkbox"/> Form 1099B |
| <input type="checkbox"/> PDF Attachments | <input type="checkbox"/> Form 1099DIV |
| <input type="checkbox"/> Schedule BI (Quantity _____) | <input type="checkbox"/> Form 1099INT |
| <input type="checkbox"/> ND Schedule K-1 (SchNDK1.xsd) (Quantity _____) | <input type="checkbox"/> Form 1099OID |
| <input type="checkbox"/> ACH Debit | <input type="checkbox"/> ND Schedule K-1 received (SchNDK1Received.xsd) (Quantity _____) |
| <input type="checkbox"/> ACH Debit Estimated Payments | |
| <input type="checkbox"/> Direct Deposit | |
| <input type="checkbox"/> Foreign Address | |

Note: The Schedule BI (in paper form) can list 4 beneficiaries (i.e., 4 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule BI is also limited. If the quantity is not limited, leave the fields blank.

Partnership (Form 58)

- | | |
|---|---|
| <input checked="" type="checkbox"/> Form 1099MISC (required) | <input type="checkbox"/> ACH Debit |
| <input type="checkbox"/> Schedule RZ | <input type="checkbox"/> ACH Debit Estimated Payments |
| <input type="checkbox"/> PDF Attachments | <input type="checkbox"/> Direct Deposit |
| <input type="checkbox"/> Schedule KP (Quantity _____) | <input type="checkbox"/> ND Schedule K-1 received (SchNDK1Received.xsd) (Quantity _____) |
| <input type="checkbox"/> ND Schedule K-1 (SchNDK1.xsd) (Quantity _____) | <input type="checkbox"/> Foreign Address |

Note: The Schedule KP (in paper form) can list 7 partners (i.e., 7 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule KP is also limited. If the quantity is not limited, leave the fields blank.

S-Corporation (Form 60)

Form 1099MISC (**required**)

Schedule RZ

PDF Attachments

Schedule KS (Quantity _____)

Schedule ND K-1 (SchNDK1.xsd) (Quantity _____)

ACH Debit

ACH Debit Estimated Payments

Direct Deposit

Schedule ND K-1 received (SchNDK1Received.xsd
(Quantity _____))

Foreign Address

Note: The Schedule KS (in paper form) can list 7 shareholders (i.e., 7 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule KS is also limited. If the quantity is not limited, leave the fields blank.

Corporation (Form 40)

Form 1099MISC (**required**)

Schedule CR (required if supporting Filing Methods
b1 and c1.) (Quantity of CR's _____)

Schedule RZ

PDF Attachments

Foreign Address

ACH Debit

ACH Debit Estimated Payments

Direct Deposit

Filing Methods Supported (check all that apply)

a. Single Corp Entity

b. Combined Report Method

b1. Combined Report Method Consolidated Return

c. Water's Edge Method

c1. Water's Edge Method Consolidated

d. Other

Instruction for Testing Files

1. Once you have been granted access to the schemas via the State exchange system (Kiteworks) you may begin transmitting your test results. An email containing your company name, software product name, NACTP software ID, and North Dakota test submission IDs should also be sent to taxmef@nd.gov each time test submissions are transmitted for our review. For tracking purposes, include the company/software name and tax type in the "subject" line of your email.
2. We require the NACTP number assigned to your software to be used as the software ID in all test and live submissions. Any other number in the software ID field will cause your submission to be rejected.
3. We will correspond with you by email concerning any errors. When you complete your testing and have been approved, you will receive an email stating your software has passed for the year being tested. Note: In order to E-file prior years' returns through MeF, your software must pass such prior year's testing.
4. Please remember to update your software for the legislative changes. The Legislative Update can be found on the North Dakota Office of State Tax Commissioner's website at www.nd.gov/tax.
5. Your software should clearly state which forms/filing scenarios are supported. This information will also be required for posting on our website.

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 | Telephone Number | Email Address | Unique Identifier** |
| Rebranded Product Name | Contact Person | Telephone Number | Email Address | Unique Identifier** |
| Rebranded Product Name | Contact Person | Telephone Number | Email Address | Unique Identifier** |
| Rebranded Product Name | Contact Person | Telephone Number | Email Address | Unique Identifier** |
| Rebranded Product Name | Contact Person | Telephone Number | 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 North Dakota Office of State Tax Commissioner has the following requirements for e-file ATS approval.

- Rebranded Products are required to complete the full e-file ATS approval process
- Rebranded Products are required to complete an abbreviated e-file ATS approval process
- Rebranded Products are not required to complete e-file ATS approval

State Specifications and Communication

[State Documents and Materials](#)

North Dakota Office of State Tax Commissioner e-file and paper form documentation will be posted/provided at the following locations:

- FTA State Exchange System (SES) - Everything but substitute forms
- State Website - Substitute Forms
- Other/Please Specify

[State Refund Expectations](#)

To assist Taxpayers and Tax Professionals expecting refunds, **North Dakota Office of State Tax Commissioner** 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

Where's My Refund url: www.nd.gov/tax/refund **we do not provide time frames as to how long it will take to process returns.**

[State Driver's License/ID Card Expectations](#)

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

For e-file returns:

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

For printed/paper forms requesting the DL/ID Card Information:

- North Dakota requests the full DL/ID Card Information on the form(s)
- North Dakota requests the DL/ID Card Information on the form(s) be masked
- North Dakota does not require this information on paper returns

To assist Taxpayers and Tax Professionals filing returns, North Dakota 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

url: www.nd.gov/tax/idtheftandfraud

For additional information, please refer to our Publication 1345ND - Electronic Filing (MeF) Procedures & Specifications. A copy of this Publication can be found on state exchange system (Kiteworks) and on our website at www.nd.gov/tax/mef.

State Questions, Requirements, Standards and Recommendations

This section represents the state-specific requirements and standards for tax software providers.

[Standards and Requirements for Confirmation of Specific Data Elements](#)

[Transferring Data from Previous Year](#)

The following items should not be transferred from the prior year return without verification:

- State driver's license data
- State withholding account numbers
- SSN/Spouse SSN/FEIN
- Address

[State Specific Questions](#)

1. Do you support unlinked state returns?
 - a. Yes
 - b. No
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.

[Data Breach Reporting](#)

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the **North Dakota Office of State Tax Commissioner** 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.

www.legis.nd.gov/cencode/t51c30.pdf

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 **North Dakota Office of State Tax Commissioner** 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 **North Dakota Office of State Tax Commissioner** generated from this software will be printed from the initially approved product version, or a subsequent product update.
- I acknowledge that **North Dakota Office of State Tax Commissioner** will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to **North Dakota Office of State Tax Commissioner**.
- I acknowledge users/customers of this product who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

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 **North Dakota Office of State Tax Commissioner** 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 **North Dakota Office of State Tax Commissioner** 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 **North Dakota Office of State Tax Commissioner** has the right to deny, suspend, or terminate my account.

The signed form may be attached to an email and sent to taxmef@nd.gov, or fax to 701.328.0352.

| | | |
|--|---------------|------------------|
| Printed Name (Authorized Representative) | Email Address | |
| Signature (Authorized Representative) | Date | Telephone Number |