Department of Taxation

Individual Income Tax
Modernized eFile and Substitute Forms
Letter of Intent

Tax Year 2026

This form must be completed and submitted to individual.mef@tax.ohio.gov by October 30, 2026

For any general questions about this LOI, please contact individual.mef@tax.ohio.gov

2026 Tax Software Provider Ohio Department of Taxation Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the Ohio Department of Taxation you will need to complete this form and submit it to individual.mef@tax.ohio.gov.

By submitting this Letter of Intent (LOI) to the Ohio Department of Taxation, you agree to meet our standards for software provider registration, tax preparation software, and substitute (paper) 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 and/or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

Note: If you are a new Software Provider, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

Important dates

The Ohio Department of Taxation has 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:

- Complete and submit this LOI by October 30, 2026
    - TY2026 IRS software IDs can be provided via email (send to: individual.mef@tax.ohio.gov) once issued by the IRS. An amended LOI is not required when providing this information.
- MeF and 2D/paper forms Assurance testing (ATS) is yet to be determined
- MeF Assurance testing (ATS) must be completed and product approved for TY2026 by January 29, 2027

Amended Letter of Intent

☐ Check this box if this is an amended Letter of Intent.

Reason for amendment:

Company information

List your company information.

Name of company	Product name	IRS issued software ID (for TY2025)
DBA name	NACTP vendor ID	(This box is intentionally blank)
Address	Product URL	Company FEIN
City	State	Zip code
List your other product names using the same calculation engines here: **Note:** The same calculation engine is defined as products that use the same calculation engine and support all the same forms and schedules.		

IRS issued electronic identification numbers

List your IRS electronic identification numbers.*

***Note:** Only fill out the additional columns if you have had discussions and were approved by the Ohio Department of Taxation's Individual Income Tax MeF and/or Forms team to submit a consolidated LOI for testing only one product instead of multiple with the same calculation.

Product name	Product name	Product name
IRS issued software ID (for TY2026)	IRS issued software ID (for TY2026)	IRS issued software ID (for TY2026)
Test EFIN(s)	Test EFIN(s)	Test EFIN(s)
Production EFIN(s)	Production EFIN(s)	Production EFIN(s)
Test ETIN(s)	Test ETIN(s)	Test ETIN(s)
Production ETIN(s)	Production ETIN(s)	Production ETIN(s)

Contact information

List the contact information for each area identified. A phone # (direct line and/or extension) and email address belonging to the individual listed as the contact below must be provided. A group email address or general phone # will not be accepted.

Regulatory/compliance contact	Phone	Email address
Secondary regulatory/compliance contact	Phone	Email address
Primary individual MeF contact	Phone	Email address
Secondary individual MeF contact	Phone	Email address
Primary leads reporting contact	Phone	Email address
Secondary leads reporting contact	Phone	Email address

Substitute forms registration

Complete this section only if your product will provide substitute forms. A phone # (direct line and/or extension) and email address belonging to the individual listed as the contact below must be provided. A group email address or general phone # will not be accepted.

Ohio Department of Taxation Assigned VRN number (two digit number last used for TY2025)		
Primary individual forms contact	Phone	Email address
Secondary individual forms contact	Phone	Email address

Software products and tax types supported

Check all that apply.

Note: only fill out for one product unless you were approved for submitting a consolidated LOI for multiple products.

Type of software product supported			
	Product name	Product name	Product name
DIY/consumer (Web-Based)	☐	☐	☐
DIY/consumer (Desktop)	☐	☐	☐
Professional/paid preparer (Web-Based)	☐	☐	☐
Professional/paid preparer (Desktop)	☐	☐	☐

Rebranded software products

Complete this section only if your product is rebranded.

For 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).

The Ohio Department of Taxation aligns with the requirement listed in IRS publication 1345, which is "when selling software for resale (rebranding, white label, etc.) the software developer must ensure that the original purchaser does not resell the software with the original "purchaser's" EFIN. When the software is activated, the EFIN should not be owned by the original purchaser (reseller). The person buying the resold software must obtain their own EFIN." List each of your rebranded products below.

Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address

Attach additional sheets if needed.

For Rebranded Products, the Ohio Department of Taxation has the following requirements:

- Rebranded Products are not required to complete the e-File or substitute 2D paper forms ATS approval process
- ODT reserves the right to suspend the electronic filing privilege of any software provider who varies from any Ohio requirements. This suspension would extend to any rebranded products connected to the original software provider.

E-file mandates or requirements

The Ohio Department of Taxation is requiring all software partners follow the directives below for TY 2026 and forward:

For Tax Year 2026 and forward, the Ohio Department of Taxation will require all software partners to support amended returns for MeF and substitute paper/2D filings of individual (IT 1040) and school district (SD 100) income tax.

Additionally, the Ohio Department of Taxation would like to provide advanced notice that for Tax Year 2027 and forward, all software partners will be required to support the Ohio IT 1040, including all related schedules, and the SD 100 in their entirety.

Electronic amended returns

The Ohio Department of Taxation requires all software partners to support electronic individual and school district income tax amended returns for TY2026 and forward.

Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

Issue notification and resolution requirements

This section represents the Ohio Department of Taxation issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready during the filing season after agency approval. Submit this information via email to individual.mef@tax.ohio.gov and include the date the electronic or paper product will be ready to submit.

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Ohio Attorney General's office or the Internal Revenue Service must also be reported within 24 hours from discovery to the Ohio Department of Taxation.

You are responsible for communicating issues you or ODT have discovered and corrected with your product(s). Any issues that impact a user's tax return (such as wording in a question or logic that would result in a change of filing status, residency status, exemptions, or line item calculations) should be reported to the Ohio Department of Taxation.

- When communicating issue(s) discovered:
  - Provide approximate population of submissions affected (when applicable),
  - Provide details on how the issue was corrected,
  - Provide an estimated date/time when the issue will be corrected.
- When communicating resolution:

Provide date/time when a fix went into production.

System security requirements

The Ohio Department of Taxation does 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.

Questionable informational returns

The Ohio Department of Taxation aligns with the IRS in their reporting fraud and abuse requirements within the IRS e-file program. You should report fraudulent or abusive returns, including those with questionable W-2s or other informational returns.

Security incident requirements

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the Ohio Department of Taxation and Ohio Attorney General's office.

Production return submission requirements
All returns generated from this software must be e-Filed or printed from the 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. The Ohio Department of Taxation's MeF and Substitute/Paper forms schema information and requirements can be found on the State Exchange System.

Testing and submissions
All e-File ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

- These tests need to be submitted with the exact values supplied in the ATS scenarios.
- Tax calculations must be based off the tax brackets.
- Additionally, providing the accurate/clear product limitations when requested (rather than providing when submitting the actual ATS tests) will ensure a more efficient experience for all parties during testing.

Validation of data elements
You must validate the following pre-populated data elements:

- The taxpayer address on the Ohio Individual and School District Income Tax return must be verified by the taxpayer/preparer. A question/prompt must be included in the software for the user to acknowledge that the address provided is the current address for the taxpayer, in order to successfully transmit the "VerifiedAddress" data element with a true value.

Software limitations
You will be contacted directly to verify software limitations. Please respond to emails from individual.mef@tax.ohio.gov and/or forms@tax.ohio.gov.

Software exceptions
Provide any exceptions to forms or schedules you support based on the type of software during ATS. Example, a DIY product does not support the same schedules as a professional product. Failure to provide this information could delay the review of your test returns.

Customer Notices

This section identifies information Ohio Department of Taxation is requiring 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/or 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 Ohio Department of Taxation.*

For Tax Professional software:
By using a computer system and software to prepare and/or 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 to the Ohio Department of Taxation.

Driver's license/ID card expectations for individual income tax

Ohio Department of Taxation requires the DL/ID card be included with the return but won't reject the return if it's not included.

Software developers must present the options of driver's license (including all elements), state ID (including all elements) and "Do not have a DL or State ID". **Products may not offer the option of "Did not Provide DL or State ID" for Ohio returns.**

The Ohio Department of Taxation is providing a URL and statement below for the DL/ID Card. 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: Ohio provides the following statement as part of our FAQs. Please visit tax.ohio.gov/faq and select the "Income – General Information" category, question "Why is the Department of Taxation requesting information from my driver's license or state ID card."

Statement: Ohio, along with other states, will require driver's license information for the primary taxpayer and spouse (if Married Filing Jointly) again in tax year 2026 to combat stolen-identity tax fraud. Taxpayers will be asked to provide the information from either their driver's license or state issued identification card. Taxpayers who do not have a driver's license or state ID card, will have the option to indicate as such and still be allowed to e-file.

Refund expectations

Ohio Department of Taxation is providing 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.

Statement: Most taxpayers who file an original return and request direct deposit of their refund will receive it within 15 business days. Returns submitted by mail and/or requesting a refund check generally take 8 to 10 weeks to process. Returns that are incomplete, contain errors, or that are missing supporting information can delay processing beyond these general timelines. If you do not receive your refund or are not contacted by The Ohio Department of Taxation within 60 days of filing your return, please visit tax.ohio.gov/refund to check the status of your refund.

Taxes due expectations

Ohio Department of Taxation is providing 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.

Statement: By law, tax is due for tax year 2026 returns by the deadline of **April 15, 2027** except for certain members of the military.

If you did not include/remit a payment when submitting a return with tax owed, Ohio offers the three methods below for paying your Ohio individual income and school district income tax in order of preferred method:

1. **Electronic Check:**
   - Pay by electronic check (funds are withdrawn directly from your checking or savings account) by using the Department's OH|TAX eServices which you can access at tax.ohio.gov/pay.
   - There is **no fee** for using this payment method.
   - The Department's OH|TAX eServices also allows you to view all outstanding balances and transcripts of past tax returns (filed within the last 5 years).

2. **Credit or Debit Card:**
   - Pay with a credit or debit card by using the Department's OH|TAX eServices which you can access at tax.ohio.gov/pay.
     - Please Note: For this payment method (Debit or Credit Card), a third party payment processor provides the payment services and will bill your account a convenience fee.

3. **Paper Check or Money Order:**
   - Pay by personal check or money order
   - Make individual income tax payments payable to "Ohio Treasurer of State" and school district income tax payments payable to "School District Income Tax."
   - You **must** select/include the appropriate payment coupon when making a payment by check or money order. It is recommended you use the pre-filled coupon provided by your tax preparation software.
   - The Ohio Universal Payment Coupon (OUPC) can be found at tax.ohio.gov/forms.

Agency questions

This section represents questions Ohio Department of Taxation has for the software provider about their product.

1. Do you support unlinked jurisdictional returns (i.e. State only submissions unlinked from a federal submission)?

   ☐ Yes
   ☐ No

2. What refund products or payment vehicles do you offer your customers?

   If you partner with an entity to provide refunds, you must provide all of the following:
   - Entity name
   - Bank routing number (ABA/RTN)
   - Customer service contact information
     - This should include information we can provide Ohio taxpayers when they contact our department for assistance with third party refund products. Attach a separate sheet if necessary.

3. Ohio wants to receive Taxes Paid to Other States (TPOS) data when applicable. The cross walk is provided in the State Exchange System.

   Do you support the TPOS schema?

   ☐ Yes
   ☐ No

4. Do you support electronically filed Federal Amended returns?

   ☐ Yes
   ☐ No

5. Do you support electronic estimated payments?

   ☐ Yes
   ☐ No

6. Do you support the ability to electronically file returns for the two previous tax years?

   ☐ Yes
   ☐ No

   If you do not support, are there plans to support in the future?

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 Ohio Department of Taxation reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

Authorized access to the State Exchange System

Access to the State Exchange System (SES) should be limited to those with a business need.

Provide information for each employee you are authorizing for access to the State Exchange System.

Note: As a reminder, group accounts and generic email domains are not allowed in the FTA SES. If you are a software provider who wants multiple individuals to have access using a group account, you may want to consider contacting FTA at support@taxadmin.org to determine if the API is an appropriate solution for you.

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

First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	