



Oregon Department of Revenue

Income Tax Letter of Intent

Tax Year 2026

This form must be completed and submitted to the following agency contact(s):

Personal Income Tax and Pass-Through Entity Elective (PTE-E): Melanie Bazan

Business and Fiduciary: Alishia Dryden

Corporate Activity Tax: Jasmine Elliott

2-D barcode: Erin Scruggs

Due Date – December 1, 2026

For general questions about this LOI, please contact Melanie Bazan at electronic.filing@dor.oregon.gov.

2026 Tax Software Provider

Oregon Department of Revenue Letter of Intent

Welcome to the Oregon Department of Revenue (DOR) Income Tax Letter of Intent (LOI). If your software company intends to submit electronic returns to the Oregon Department of Revenue, you will need to complete this form and submit it to:

- Electronic.filing@dor.oregon.gov for Personal Income Tax and Pass-Through Entity Elective (PTE-E)
- Bus.fidatstesting@dor.oregon.gov for Business and Fiduciary
- CAT.ATS@dor.oregon.gov for Corporate Activity Tax
- 2dbarcoding@dor.oregon.gov for 2-D barcode

By submitting this Letter of Intent (LOI) to the Oregon Department of Revenue, you agree to meet our standards for software provider registration and tax preparation software. 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.

Prohibition on use of taxpayer race or ethnicity information: Use or retention of information about a taxpayer's race or ethnicity beyond the extent allowed by ORS 305.686 may result in the Oregon Department of Revenue revoking your approved software provider status.

You must complete a separate LOI for each unique product your company offers. We may reject LOIs that are incomplete.

Note: If you are a new software provider who has not filed city/state income tax returns with any city or state agencies, 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 Oregon Department of Revenue 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:

Important Personal Income Tax and PTE-E Dates:

- Complete and submit this LOI by December 1, 2026.
- Assurance Testing System (ATS) and 2-D testing begins in early November.
- Last day we will accept initial e-file and 2-D tests is January 4, 2027.
- E-file and 2-D tests must be completed and approved by February 1, 2027.
- You're required to email the ATS tester a 2-D barcode PDF of your passed Modernized e-file (MeF) ATS return to compare against the e-filed return.

Important Business, Fiduciary, and CAT Tax Dates:

- Complete and submit this LOI by December 1, 2026, unless you've made other arrangements.
- Assurance testing (ATS) begins in early November.
- Last day we will accept initial e-file tests is January 4, 2027.
- E-file tests must be completed and approved by February 1, 2027.
- You're required to email the tester a PDF of your passed ATS to 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.

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	Oregon software ID
DBA name	NACTP vendor ID	Oregon tax account number
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.

	EFIN(s)	ETIN(s)
Individual Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
Business Tax	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 address
Secondary regulatory/compliance contact	Phone	Email address
Primary individual MeF contact	Phone	Email address
Secondary individual MeF contact	Phone	Email address

Primary business MeF contact	Phone	Email address
Secondary business MeF contact	Phone	Email address
Primary PTE-E MeF contact	Phone	Email address
Secondary PTE-E MeF contact	Phone	Email address
Primary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Secondary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Primary CAT MeF contact	Phone	Email address
Secondary CAT MeF contact	Phone	Email address
Primary 2-D barcode contact	Phone	Email address
Secondary 2-D barcode contact	Phone	Email address
Primary leads reporting contact	Phone	Email address
Secondary leads reporting contact	Phone	Email address

Substitute forms registration

The Oregon Department of Revenue does 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 supported	
DIY/consumer (Web-Based)	☐
DIY/consumer (Desktop)	☐
Professional/paid preparer (Web-Based)	☐
Professional/paid preparer (Desktop)	☐

Tax types supported (Check all that apply)	
Individual income tax	☐ E-file ☐ 2-D
Corporate Tax	☐ E-file
Partnership Tax	☐ E-file
Fiduciary Tax	☐ E-file
Oregon Composite	☐ E-file
Statewide Transit Individual Tax	☐ E-file
Corporate Activity Tax	☐ E-file
Pass-through Entity Elective Tax (PTE-E)	☐ E-file
PTE Withholding (Form OR-19)	☐ E-file
Transit Self-employment Tax (Individual)	☐ E-file
Transit Self-employment Tax (Partnership)	☐ E-file

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 Oregon Department of Revenue 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, we have the following requirements for paper forms and/or e-file ATS approval:

- Rebranded products are required to complete an abbreviated e-file ATS/paper form approval process.

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 for specifics and federal definitions.

ORS 314.364 and OAR 150-314-0152 extend 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 by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports. If an Individual tax form or schedule is supported for MeF, it should also be supported for 2D barcode if available for that schedule or form. Similarly, if 2D barcode is supported, then MeF should also be supported for the form or schedule.

Forms and schedules	E-file	2-D Barcode
Individual income tax		
Form OR-40	☐	☐
Form OR-40-N	☐	☐
Form OR-40-P	☐	☐
Schedule OR-A	☐	☐
Schedule OR-ASC	☐	☐
Schedule OR-ASC-NP	☐	☐
Schedule OR-ADD-DEP	☐	☐
Schedule OR-DONATE	☐	☐
Schedule OR-529	☐	☐
Schedule OR-PTE-FY	☐	☐
Schedule OR-PTE-NR	☐	☐
Schedule OR-PTE-PY	☐	☐
Form OR-10	☐	☐
Schedule OR-EIS	☐	
Schedule OR-EIC-ITIN (required)	☐	
Schedule OR-EIC-ITIN-SP	☐	
Schedule OR-WFHDC	☐	☐
Schedule OR-WFDHC-ST	☐	☐
Form OR-24	☐	
Form OR-VSI (required)	☐	
Schedule OR-DEPR	☐	
Federal 1040	☐	☐
Federal 1040SR	☐	☐
Federal 1040NR	☐	
Federal 1040X	☐	
Unlinked	☐	

Amended Federal 1040	☐	
Amended Form OR-40	☐	
Binary attachments	☐	
Prior tax years	☐	
Direct debit	☐	
Estimated payments	☐	
Spanish forms	☐	
Schedule OR-FIA-40	☐	
Worksheet FCG	☐	
IAT Transaction (direct deposit outside USA)	☐	
IAT Transaction (direct debit payments outside USA)	☐	
Superseded indicator	☐	
Form OR-243	☐	
Corporation 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	☐	
Federal 1120	☐	
Federal 1120-S	☐	
Federal 990-T	☐	
Corporate activity tax MeF		
Form OR-CAT	☐	
Schedule OR-AF-CAT	☐	
Form OR-QUP-CAT	☐	
Form OR-CAT-EXC	☐	
Fiduciary MeF		
Form OR-41	☐	
Schedule OR-ASC-FID	☐	
Schedule OR-SCH-P	☐	
Federal 1041	☐	
Federal 990-T	☐	
Oregon composite MeF		
Form OR-OC	☐	
Partnership MeF		
Form OR-65	☐	
Form OR-24	☐	
Schedule OR-AP	☐	
Schedule OR-DEPR	☐	
Schedule OR-K-1	☐	
PTE-E MeF		
Form OR-21	☐	

Form OR-21-MD	☐	
Form OR-21-MD-PT	☐	
Form OR-21-AP	☐	
Form OR-21-K-1	☐	
Form OR-19		
Form OR-19	☐	
Transit MeF Partnership		
Form OR-LTD	☐	
Form OR-TM	☐	
Schedule OR-TSE-AP	☐	
Transit MeF Individual		
Form OR-LTD	☐	
Form OR-TM	☐	
Form OR-TSE-AP	☐	
Statewide Transit Individual MeF		
Form OR-STI	☐	

Electronic amended returns

The Oregon Department of Revenue requests that you support electronic amended returns for those available through MeF.

Agency requirements

Issue notification and resolution requirements

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

Notify the Oregon Department of Revenue if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to electronic.filing@dor.oregon.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 Oregon Attorney General must also be reported to the Oregon Department of Revenue via email to electronic.filing@dor.oregon.gov.

In the event of a software issue, provide the following information, where applicable, within 48 hours of discovery:

- 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

System security requirements

The Oregon Department of Revenue 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 Oregon Department of Revenue 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 Oregon Department of Revenue and Oregon Attorney General.

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.

Prohibition of use of race and ethnicity data

Information about a taxpayer's race or ethnicity obtained for the purpose of completing Form OR-VSI cannot be used or retained beyond the extent necessary to assist the taxpayer in preparing or filing the taxpayer's return. Prohibited actions include, but are not limited to, transmission of a taxpayer's race or ethnicity information to a third party, use of a taxpayer's race or ethnicity information for marketing purposes, or storage of such information for use in pre-populating any field on a taxpayer's tax return for a later tax year. Engaging in any prohibited action is a violation of your agreement to the terms of this LOI, which may result in Oregon Department of Revenue revoking your approved software provider status and rejecting any electronic or paper returns submitted using your product.

Schemas

Your software must follow the schema requirements. Find the Oregon Department of Revenue schema requirements on the Federation of Tax Administrators (FTA) State Exchange System (SES).

Testing and submissions

All e-file ATS tests submitted during the approval process must be created in, and originate from, the actual software.

Validation of data elements

You must validate the following pre-populated data elements:

- State driver's license data elements
- For personal income tax returns, the primary and secondary Social Security number (SSN) or individual taxpayer identification number (ITIN)
- For business returns, the federal employer identification number (FEIN)
- Bank routing and account numbers
- Preparer tax identification number (PTIN)
- The default value for "Would you like to identify your race or ethnicity?" on Form OR-VSI must be "no" or unselected

Software limitations

Provide any software limitations to forms or schedules you support during ATS. Failure to provide this information could delay the review of your test returns.

Software exceptions

Provide any exceptions to forms or schedules you support based on the type of software during ATS. Example, a do-it-yourself (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 the Oregon Department of Revenue is requiring our software providers to communicate with customers. You must include the following consent language with electronic filing software, and the message should be displayed within the software in a way to maximize the likelihood the message is read.

Acknowledgment of prohibited use of race and ethnicity information

You must include the following consent language for tax preparers in professional software: By using this software to prepare and file my client's return(s), I acknowledge that, pursuant to ORS 305.686, I may not use or retain information obtained from my client regarding my client's race or ethnicity, for purposes of completing Form OR-VSI, beyond the extent necessary to assist my client in preparing and filing my client's return(s).

You must offer form OR-VSI to every personal income tax filer and the following customer notice must be displayed when form OR-VSI is presented to the customer: The Oregon Department of Revenue's Form OR-VSI is used to gather data about the race and ethnicity of Oregon taxpayers. **Completing this form is voluntary, but customers must indicate 'Yes' or 'No' for whether they want to provide their race or ethnicity data.** This data will help the Oregon Department of Revenue work toward fairness and equity in the personal income tax system. It can't be used for any other purpose. If you choose to file this form, the Oregon Department of Revenue may use your SSN or ITIN to match your tax return and account information to your VSI data for the purposes described above. If no form is filed, the department will not use your SSN or ITIN for those purposes. OAR 150-316-0662. See Form OR-VSI Instructions for more information.

Disclosure and use of information language expectations

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

For DIY 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 Oregon Department of Revenue.

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 Oregon Department of Revenue.

For Business tax software:

By using a computer system and software to prepare and/or 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 the Oregon Department of Revenue.

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

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

For e-file returns:

The Oregon Department of Revenue requests the driver's license/ID card be included with the tax return but won't reject it if it's not included.

Refund expectations

Oregon Department of Revenue is providing a URL and a statement for refund processing. All 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: The Oregon Department of Revenue will start issuing refunds on February 15, 2027 (this is for individual income tax forms only).

Taxes due expectations

Oregon Department of Revenue is providing a URL and a statement about taxes due, such as due dates and payment methods. All 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: The Oregon Department of Revenue encourages direct debit payment via MeF. Personal income taxpayers may set up their estimated payments via MeF.

Second payment option: Taxpayers may 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 questions

1. What refund products or payment vehicles do you offer your customers?
2. 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.
3. Do you plan to offer a free state electronic filing product to Oregon filers? If so, what are the details of the offer?

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

Authorized access to the State Exchange System

Access to the State Exchange System (SES) should be limited to those with a business need. You are allowed to have up to **five** 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: 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.

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First and last name	Phone number	Email address
	Authorized access ☐ e-file ☐ Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access ☐ e-file ☐ Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access ☐ e-file ☐ Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access ☐ e-file ☐ Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access ☐ e-file ☐ Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access ☐ e-file ☐ Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access ☐ e-file ☐ Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access ☐ e-file ☐ Substitute Forms	Tax types

Email Form