



# THE DISTRICT OF COLUMBIA

Letter of Intent

Tax Year 2019

DC Contacts:

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Due Date 10/31/19

# The District of Columbia (DC) 2019 Tax Software Provider Letter of Intent

By submitting this Letter of Intent (LOI) to the District of Columbia, Office of Tax and Revenue (OTR) you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet the standards or requirements set forth in the national standards and requirements form or 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.

Please complete a registration 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 to [efile@dc.gov](mailto:efile@dc.gov) no later than October 31, 2019.**

Name of Company	Product Name	Software ID
DBA Name	NACTP Member Number	
Address	Product Address/URL	Company FEIN
City	State	Zip Code
<b>Regulatory/Compliance Contact</b>		
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 Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address
<b>Test EFIN(s)</b>		
Test EFIN(s)	Test ETIN(s)	
<b>Production EFIN(s)</b>		
Production EFIN(s)	Production ETIN(s)	

### Authorized Access to the State Exchange System

Please provide a list of employees within your organization that you are authorizing to have access to the State Exchange System. The list provided should include the following information:

- Company name, if different than company name listed on the LOI
- First and last name of authorized individual(s)
- Email address
- Phone number
- Tax types they are authorized to access (indicate all or individual, corporate, estate/trust, payroll etc.)

**NOTE:** If the individuals are the same as what you've listed on the first page, please include them in this section as well.

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

Please attach additional sheet with authorized users if necessary. OTR may limit the number of access per company.

### Type of Software Product

- |   |   |
|---|---|
| <input type="checkbox"/> DIY/Consumer (Web-Based) | <input type="checkbox"/> Professional/Paid Preparer (Web-Based) |
| <input type="checkbox"/> DIY/Consumer (Desktop)   | <input type="checkbox"/> Professional/Paid Preparer (Desktop)   |

### Tax Types Supported

Please check all that apply

Forms E-File

- |                          |                          |                            |
|--------------------------|--------------------------|----------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax      |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax |

Forms E-File

- |                          |                          |                                       |
|--------------------------|--------------------------|---------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate Franchise Tax               |
| <input type="checkbox"/> | <input type="checkbox"/> | Unincorporated Business Franchise Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Partnership Tax                       |
| <input type="checkbox"/> | <input type="checkbox"/> | Employer/Payor Withholding            |

### Rebranded Software Products

**Complete this section if your product is rebranded. If there are more than five software products that have been rebranded under a different name, please list them on a separate sheet and attach it to this submission.**

**Note:** In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). It is your responsibility to make sure the rebranded product reflects the current software requirements and output(s).

Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *

\*If not available at the time of LOI submission, please provide it when available.

For Rebranded Products, OTR has the following requirements for paper form and e-file ATS approval:

- Rebranded Products are not required to complete e-file ATS/paper form approval. However, OTR reserves the right to request additional testing with any of rebranded products.

### Substitute Forms Registration

Complete this section if your product will be providing substitute forms		
State Substitute Form Vendor Number		
Primary Individual Forms Contact	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address
Secondary Business Forms Contact	Phone	Email Address

\*If you have separate contacts for each business tax type, please list them by tax type on a separate sheet and attach it to this submission.

## Forms and Schedules Supported (check all that apply)

	Forms	E-file
<b>D-40</b>		
Sch S	Mandatory	Mandatory
Sch H		
Sch U		
Sch I		
Sch N		
FR-147 (Refund Claimed for Deceased Taxpayer)		
Residential Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits)		
Schedule ELC (Keep Childcare Affordable Tax Credit)		
DC8379 (Injured Spouse Allocation)		
D-2210 (Underpayment of Estimated Income Tax By Individuals)		
D-2440 (Disability Income Exclusion)		N/A
D-2441 (Child and Dependent Care Credit)		N/A
Schedule HSR (DC Health Care Shared Responsibility)	Mandatory	Mandatory
Schedule QCGI (Eligible QHTC Capital Gain Investment Tax)		
D-40WH		N/A
<b>D-40B</b>		N/A
<b>D-40ES</b>		
<b>FR-127</b>		
<b>D-40P</b>		N/A
<b>Schedule L</b>		N/A

You are required to support all schedules that are indicated "mandatory."

	Forms	E-file
<b>D-20 and Schedules</b>		
Sch F		
Sch UB		
Commercial Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits)		
Supplemental Information		
QHTC Tax, Exemption and Credits Schedule		
WorldWide Election Form		
Combined Reporting Schedules (Sch 1A, 1B, 2A, 2B)		
Combined Reporting Member List		
Schedule SR (Small Retailer Property Tax Relief Credit)		
D-2220 (Underpayment of Estimated Franchise Tax By Business)		
Schedule QCGI (Eligible QHTC Capital Gain Investment Tax)		
<b>D-20P</b>		N/A
<b>D-20ES</b>		
<b>FR-120</b>		

<b>D-41</b>		
Schedule QCGI (Eligible QHTC Capital Gain Investment Tax)		
<b>D-41ES</b>		
<b>FR-127F</b>		
<b>D-41P</b>		N/A

	Forms	E-file
<b>D-30 and Schedules</b>		
Sch F		
Sch UB		
Commercial Form ((Alternative Fuel Vehicle Conversion and Infrastructure Credits)		
Supplemental Information		
WorldWide Election Form		
Combined Reporting Schedules (Sch 1A, 1B, 2A, 2B)		
Combined Reporting Member List		
D-2220 (Underpayment of Estimated Franchise Tax By Business)		
Schedule SR (Small Retailer Property Tax Relief Credit)		
Schedule QCGI (Eligible QHTC Capital Gain Investment Tax)		
<b>D-30P</b>		N/A
<b>D-30ES</b>		
<b>FR-130</b>		

<b>D-65</b>		
<b>FR-165</b>		

<b>FR-900A</b>		N/A
<b>FR-900Q</b>		N/A
<b>FR-900NP</b>		N/A
<b>FR-900P</b>		N/A

## Communication and Expectations

### Documents and Materials

OTR e-file and paper form documentation will be provided at the following locations:

- FTA State Exchange System (SES) for schemas, business rules, manuals, forms and instructions
- Website for copies of certain forms and instructions <https://otr.cfo.dc.gov/page/tax-forms-and-publications>

### Refund Expectations

OTR 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 jurisdiction 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:**

<https://mytax.dc.gov>

**Statement:**

On average, the District of Columbia Office of Tax and Revenue (OTR) issues refunds within 25 business days. Taxpayers can view their refund status by visiting OTR's online portal, MyTax.DC.gov.

Via MyTax.DC.gov, a refund status is provided only for a return filed within the last six months. For additional information or inquiries, taxpayers should contact OTR's e-Services Unit at (202) 759-1946.

### Taxes Due Expectations

OTR 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 jurisdiction 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:**

<https://otr.cfo.dc.gov/service/payment-options-individual-income-tax>

**Statement:**

To make paying taxes more convenient and hassle-free, the District of Columbia Office of Tax and Revenue (OTR) allows different payment options.

### Driver's License/ID Card Expectations

OTR is providing the following expectations and information:

**For e-file returns:**

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

OTR is providing a URL and/or a statement for the DL/ID Card. All Do It Yourself (DIY) and tax professional software packages must include this information in your software. The messages are expected to be shown to end-users within the software in a way to maximize the likelihood the message is read.

**URL:**

<https://otr.cfo.dc.gov/page/individual-income-tax-online-filing>

**Statement:**

The District of Columbia Office of Tax and Revenue is requesting additional information in an effort to combat identity tax fraud and to ensure that your tax refund goes to you. Please provide the voluntary requested information from your driver's license or District of Columbia identification card. Your return will not be rejected if you do not have a driver's license or District of Columbia identification card. The requested information could help process your return quicker.

## Questions, Requirements, Standards and Recommendations

### Standards and Requirements for Confirmation of Specific Data Elements

The following data elements should be transferred year-over-year and pre-populated; however, the taxpayer and/or tax professional must be prompted to provide confirmation prior to completing the tax return:

- State driver's license/State issued identification data elements
- Filer address
- Bank account information

### Standards and requirements

1. Complete and submit the National Letter Of Intent (LOI) first.
2. Submit the signed LOI to OTR on an annual basis. The deadline to submit the LOI is October 31.
3. Get approval as a federal software vendor before transmitting to OTR.
4. When transmitting test submissions, notify OTR by sending an email to [efile@dc.gov](mailto:efile@dc.gov) with OTR submission IDs and all the other applicable documents as requested, such as PDF returns and Test Criteria sheet.
5. Submit software test results to OTR after you correct errors. Also submit corresponding corrected PDFs and the Test Criteria Form.
6. Provide screenshots of your product(s) to be released to the public as requested.
7. Authorize the department to feature your company in materials identifying you as an approved software provider.
8. Agree to withhold advertising DC's acceptance of software, and will not accept DC returns, until DC certification is complete. By signing this document, the software vendor/partner promises OTR that it will have completed their self-assessment prior to processing any DC returns.
9. Approve substitute forms prior to releasing in your product(s).
10. Begin testing with DC by December 13, 2019.
11. Complete testing and receive an approval from DC by January 31, 2020.
12. Provide DC-approved printer-friendly forms to your customers.
13. Notify OTR immediately, in writing, when errors in your software affect DC taxpayers.
14. Immediately correct those errors, and alert OTR what you've done. Notify OTR and your DC customers as soon as you've solved the problems.
15. OTR reserves the right to revoke the acceptance and/or approval of an ERO or transmitter for cause. Failure to comply with the guidelines set forth in the handbook for TY 2019 and in this agreement is considered just cause. You will receive a Notice of e-File Suspension.
16. Provide timely software updates and technical support to OTR and your DC customers.
17. Send OTR copies of all general communications sent to your DC software customers.



- 18. Submit taxpayer transmissions on time. Don't hold on to them without notifying your DC customers and OTR.
- 19. Hold meetings with OTR as necessary to address issues, answer questions, and maintain open communication.
- 20. Change your software to reflect any changes that affect the accuracy of DC tax returns or the ability of DC taxpayers to submit them.
- 21. Support at least all mandatory schedules for D-40.
- 22. Your software must meet or exceed nationally recognized standards for implementing identity authentication.

**Specific Questions**

- 1. Do you support unlinked jurisdictional **Individual Income Tax** returns?
  - a.  Yes
  - b.  No
- 2. What refund method do you offer to your **Individual Income Tax** customers? Check all that apply.
  - Paper Check
  - Direct Deposit
  - ReliaCard (DC Prepaid Debit Card)
- 3. What refund products or payment vehicles do you offer to 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.

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- 4. OTR may require you to provide us with a visual tour of your product. Please check what you would be able to provide upon request. Check all that apply.
  - A copy of your software product
  - Screenshots
  - Webinar
  - In person
  - Other \_\_\_\_\_

- 5. Please check your product **limitations** for **Individual Income Tax E-file**. Check all that apply.

Amended return	<input type="checkbox"/>
Deceased taxpayer	<input type="checkbox"/>
Part-year taxpayer	<input type="checkbox"/>
Injured Spouse taxpayer	<input type="checkbox"/>
EIC	<input type="checkbox"/>
Prior years	<input type="checkbox"/>
All DC filing status	<input type="checkbox"/>
Direct Debit payment	<input type="checkbox"/>
Binary attachment	<input type="checkbox"/>

Please describe **in detail** any miscellaneous worksheets, tax credits or scenarios for Individual Income Tax E-file not mentioned above that your product does **NOT** support:

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6. Please check your product **limitations** for **Business and Fiduciary Tax E-file**. Check all that apply.

	D-20	D-30	D-41	D-65
Amended return				
Prior years				
QHTC taxpayer		N/A	N/A	
Combined Reporting taxpayer			N/A	
Direct Debit payment				N/A
Binary attachment				

Please describe **in detail** any miscellaneous worksheets, tax credits or scenarios for Business and Fiduciary Tax E-file not mentioned above that your product does **NOT** support:

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## Acknowledgments and Signature

- I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software.
- I acknowledge all electronic returns received by OTR generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- I acknowledge all paper returns received by OTR generated from this software will be printed from the approved product version, or a subsequent product update.
- I acknowledge OTR will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to DC OTR.
- I acknowledge users/customers of desktop products who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

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. OTR 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

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

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
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