# THE DISTRICT OF COLUMBIA

## Income Tax Letter of Intent

## Tax Year 2021

This form must be completed and submitted to efile@dc.gov by 11/1/2021

DC Contacts:
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# 2021 Tax Software Provider District of Columbia (DC) 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 District of Columbia, Office of Tax and Revenue (OTR) you will need to complete this form and submit it to efile@dc.gov

By submitting this Letter of Intent (LOI) to OTR, 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, we may deny your application or revoke your approved software provider status and reject all electronic and paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers. We may reject an incomplete Letter of Intent.

**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. On a separate sheet, please provide the list of other states that you will do business with.

## Important dates

OTR 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 form by 11/1/2021.
- MeF Assurance Testing (ATS) begins on 11/3/2021.
- Begin ATS testing with OTR by 12/17/2021.
- Complete ATS testing and receive at least a conditional approval from OTR by 1/31/2022. A conditional approval may be given for any MeF product before the appropriate Substitute Forms are approved. However, you may not submit MeF returns in production until Forms are approved.
- All other Substitute Forms must be submitted for approval by 2/28/2022.

## Company information

List your company information.

| | | |
|---|---|---|
| Name of Company | Product Name | Software ID |
| DBA Name | NACTP Vendor ID | |
| Address | Product Address/URL | Company FEIN |
| City | State | Zip Code |
| If you have more than one product name, list your other product names here: | | |

## 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 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 Fiduciary (Estate/Trust) MeF Contact | Phone | Email Address |
| Secondary Fiduciary (Estate/Trust) MeF Contact | Phone | Email Address |
| Primary Leads Reporting Contact | Phone | Email Address |
| Secondary Leads Reporting Contact | Phone | Email Address |

## Authorized access to the State Exchange System

On page 13 - 14, provide information for each employee you are authorizing for access to the State Exchange System.

## Software products and tax types supported

Check all that apply. If you are supporting only withholding Tax, please use the Payroll Provider LOI.

| **Type of Software Product Supported** | |
|---|---|
| DIY/Consumer (Web-Based) | ☐ |
| DIY/Consumer (Desktop) | ☐ |
| Professional/Paid Preparer (Web-Based) | ☐ |
| Professional/Paid Preparer (Desktop) | ☐ |

| Tax Types Supported | |
| --- | --- |
| Individual Income Tax | ☐ Forms ☐ E-File |
| Corporate Franchise Tax | ☐ Forms ☐ E-File |
| Unincorporated Franchise Business Tax | ☐ Forms ☐ E-File |
| Partnership Return of Income | ☐ Forms ☐ E-File |
| Estate/Trust/Fiduciary Tax | ☐ Forms ☐ E-File |
| Withholding Tax | ☐ Forms |

## 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). 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 can add their own logos and/or splash screens, but 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 | Software ID If different | Class Code | ETIN (if applicable) | Contact Person | Phone | Email Address |
| Rebranded Product Name | Software ID If different | Class Code | ETIN (if applicable) | Contact Person | Phone | Email Address |
| Rebranded Product Name | Software ID If different | Class Code | ETIN (if applicable) | Contact Person | Phone | Email Address |
| Rebranded Product Name | Software ID If different | Class Code | ETIN (if applicable) | Contact Person | Phone | Email Address |
| Rebranded Product Name | Software ID If different | Class Code | ETIN (if applicable) | Contact Person | Phone | Email Address |

Attach additional sheets if needed.

For Rebranded Products, OTR has the following requirements:

- Rebranded Products with class code 1 are not required to complete e-file ATS/substitute form approval.
- Rebranded Products with class code 2 are required to submit a separate LOI and complete the full e-file ATS/substitute form approval process

## Substitute forms registration

**Complete this section only if your product will provide substitute forms.**

| Agency Substitute Forms Software 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 |
| **Note:** 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)

Check the boxes of the forms and schedules your company supports. If there is a check in the "mandated for E-file" column, your company is required to submit these returns electronically. For all tax types that are E-filed, support is necessary for the mandatory schedules. Mandatory schedules are marked "mandatory" under each tax type E-file column. It is also mandatory to support substitute forms for which you provide E-file service.

| Tax Type and Forms | E-file Mandated | Forms | E-File | E-File Amended |
|---|---|---|---|---|
| **Individual Income Tax** | | | | |
| D-40 | ☐ | ☐ | ☐ | ☐ |
| 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) | ☐ | ☐ | ☐ | |
| DC Low-Income Housing Credit Allocation and Certification | ☐ | ☐ | ☐ | |
| DC8379 (Injured Spouse Allocation) | ☐ | ☐ | ☐ | |
| D-2210 (Underpayment of Estimated Income Tax By Individuals) | ☐ | ☐ | ☐ | |
| D-2440 (Disability Income Exclusion) | ☐ | ☐ | N/A | N/A |

| | | | | |
|---|---|---|---|---|
| D-2441 (Child and Dependent Care Credit) | ☐ | ☐ | N/A | N/A |
| Schedule HSR (DC Health Care Shared Responsibility) | ☐ | Mandatory | Mandatory | |
| D-40B | ☐ | ☐ | N/A | N/A |
| D-40ES | ☐ | ☐ | ☐ | N/A |
| FR-127 | ☐ | ☐ | ☐ | N/A |
| D-40P | ☐ | ☐ | N/A | N/A |
| Schedule L | ☐ | ☐ | N/A | N/A |
| **Corporation Franchise Tax** | **E-file Mandated** | **Forms** | **E-File** | **E-File Amended** |
| D-20 | ☐ | ☐ | ☐ | ☐ |
| Sch K (Disregarded Entities) | ☐ | Mandatory | Mandatory | |
| Sch UB | ☐ | Mandatory | Mandatory | |
| Sch SR (Small Retailer Property Tax Relief Credit) | ☐ | ☐ | ☐ | |
| Commercial Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits) | ☐ | ☐ | ☐ | |
| Worldwide Election Form | ☐ | ☐ | ☐ | |
| Combined Reporting Schedules (Sch 1A, 1B, 2A, 2B, Combined Reporting Member List) | ☐ | ☐ | ☐ | |
| DC Low-Income Housing Credit Allocation and Certification | ☐ | ☐ | ☐ | |
| D-2220 (Underpayment of Estimated Franchise Tax By Business) | ☐ | ☐ | ☐ | |
| D-20CR | ☐ | ☐ | ☐ | |
| D-20ES | ☐ | ☐ | ☐ | N/A |
| FR-120 | ☐ | ☐ | ☐ | N/A |
| D-20P | N/A | ☐ | N/A | N/A |
| **Unincorporated Business Tax** | **E-file Mandated** | **Forms** | **E-File** | **E-File Amended** |
| D-30 | ☐ | ☐ | ☐ | ☐ |
| Sch K (Disregarded Entities) | ☐ | Mandatory | Mandatory | |
| Sch UB | ☐ | Mandatory | Mandatory | |
| Sch SR (Small Retailer Property Tax Relief Credit) | ☐ | ☐ | ☐ | |
| Commercial Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits) | ☐ | ☐ | ☐ | |
| Worldwide Election Form | ☐ | ☐ | ☐ | |
| Combined Reporting Schedules (Sch 1A, 1B, 2A, 2B, Combined Reporting Member List) | ☐ | ☐ | ☐ | |

| | | | | |
|---|---|---|---|---|
| DC Low-Income Housing Credit Allocation and Certification | ☐ | ☐ | ☐ | |
| D-2220 (Underpayment of Estimated Franchise Tax By Business) | ☐ | ☐ | ☐ | |
| D-30ES | ☐ | ☐ | ☐ | N/A |
| FR-130 | ☐ | ☐ | ☐ | N/A |
| D-30P | N/A | ☐ | N/A | N/A |
| **Partnership Tax** | **E-file Mandated** | **Forms** | **E-File** | **E-File Amended** |
| D-65 | ☐ | ☐ | ☐ | ☐ |
| DC Low-Income Housing Credit Allocation and Certification | ☐ | ☐ | ☐ | |
| FR-165 | ☐ | ☐ | ☐ | N/A |
| **Fiduciary Tax** | **E-file Mandated** | **Forms** | **E-File** | **E-File Amended** |
| D-41 | ☐ | ☐ | ☐ | ☐ |
| DC Low-Income Housing Credit Allocation and Certification | ☐ | ☐ | ☐ | |
| D-41ES | ☐ | ☐ | ☐ | N/A |
| FR-127F | ☐ | ☐ | ☐ | N/A |
| D-41P | N/A | ☐ | N/A | N/A |
| **Withholding** | | | | |
| FR-900A | ☐ | ☐ | N/A | N/A |
| FR-900Q | ☐ | ☐ | N/A | N/A |
| FR-900NP | ☐ | ☐ | N/A | N/A |
| FR-900P | ☐ | ☐ | N/A | N/A |

## 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 OTR issue notification and issue resolution standards.

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

1. Notify OTR immediately, in writing, when errors in your software affect DC taxpayers.
2. Immediately correct those errors, and alert OTR what you have done. Alert OTR and your DC customers of what actions you have taken as soon as you have solved the problems.
3. 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 2021 and in this agreement is considered just cause. You will receive a Notice of e-File Suspension.
4. Provide timely software updates and technical support to OTR and your DC customers.
5. Send OTR copies of all general communications sent to your DC software customers.
6. Hold meetings with OTR as necessary to address issues, answer questions, and maintain open communication.
7. Change your software to reflect any changes that affect the accuracy of DC tax returns or the ability of DC taxpayers to submit them.

### 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.  Find OTR schema requirements on the SES.

### System security requirements

OTR 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.

### 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.

### Validation of data elements

You must validate the following pre-populated data elements:

- State driver’s license/State issued identification data elements
- Filer address

- Bank account information

## Customer Notices

This section identifies information OTR 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 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 OTR.*

**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 to OTR.*

**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 OTR.*

**Driver's license/ID card expectations**

OTR is providing the following expectations and information:

**For e-file returns:** OTR requests the DL/ID card be included with the tax return but won't reject it if it's not included.

**For printed/paper forms requesting the DL/ID Card information:** No requirements

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 message is expected to be displayed 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 voluntarily 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 more quickly.

**Refund expectations**

OTR is providing a URL and/or a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**URL:** https://mytax.dc.gov
**Statement:** On average, the District of Columbia Office of Tax and Revenue (OTR) issues refunds within 6 weeks. 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. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**URL:** https://otr.cfo.dc.gov/service/payment-options-individual-income-tax

https://mytax.dc.gov/WebFiles/faq/faq.html

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

## Agency questions

This section represents questions OTR has for the software provider about their product.

1. Do you support unlinked jurisdictional **Individual Income and Business Tax** returns? Please note that starting TY2021, OTR accepts unlinked business returns.
   - ☐ Yes: please specify which tax returns
   - ☐ No

2. What refund method do you offer to your **Individual Income Tax** customers? Check all that apply.
   ☐ Paper Check ☐ Direct Deposit ☐ ReliaCard (DC Pre-paid Debit Card)
   **By checking ReliaCard, you agree to update the disclosure forms in your product throughout the year as being provided by OTR and demonstrate compliance by providing the updated disclosure forms during ATS testing.**

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.

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 all that you support for **Individual Income Tax E-file**.

| | |
|---|---|
| Deceased taxpayer | |
| Part-year taxpayer | |
| Injured Spouse taxpayer | |
| EIC | |
| Prior years | |
| All DC filing status | |
| Direct Debit payment | |
| Binary attachment | |

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:

6. Please check all that you support for **Business and Fiduciary Tax E-file**.

| | D-20 | D-30 | D-41 | D-65 |
|---|---|---|---|---|
| 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:

## Acknowledgments and signature

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 |

## 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 two 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. **Check here ☐ if you are attaching an extra sheet with additional names.**

| | | |
|---|---|---|
| Company name | First and last name | Email address |
| Phone number | Authorized access<br>☐ Forms ☐ E-file | ☐ Individual Income<br>☐ Corporation Franchise Tax<br>☐ Unincorporated Business Tax<br>☐ Partnership Tax<br>☐ Fiduciary Tax<br>☐ Withholding Tax |
| Company name | First and last name | Email address |
| Phone number | Authorized access<br>☐ Forms ☐ E-file | ☐ Individual Income<br>☐ Corporation Franchise Tax<br>☐ Unincorporated Business Tax<br>☐ Partnership Tax<br>☐ Fiduciary Tax<br>☐ Withholding Tax |
| Company name | First and last name | Email address |
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| Company name | First and last name | Email address |
| Phone number | Authorized access<br>☐ Forms ☐ E-file | ☐ Individual Income<br>☐ Corporation Franchise Tax<br>☐ Unincorporated Business Tax<br>☐ Partnership Tax<br>☐ Fiduciary Tax<br>☐ Withholding Tax |
| Company name | First and last name | Email address |
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| Company name | First and last name | Email address |

| | | |
|---|---|---|
| Phone number | Authorized access<br>☐ Forms ☐ E-file | ☐ Individual Income<br>☐ Corporation Franchise Tax<br>☐ Unincorporated Business Tax<br>☐ Partnership Tax<br>☐ Fiduciary Tax<br>☐ Withholding Tax |
| Company name | First and last name | Email address |
| Phone number | Authorized access<br>☐ Forms ☐ E-file | ☐ Individual Income<br>☐ Corporation Franchise Tax<br>☐ Unincorporated Business Tax<br>☐ Partnership Tax<br>☐ Fiduciary Tax<br>☐ Withholding |
| Company name | First and last name | Email address |
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| Company name | First and last name | Email address |
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| Company name | First and last name | Email address |
| Phone number | Authorized access<br>☐ Forms ☐ E-file | ☐ Individual Income<br>☐ Corporation Franchise Tax<br>☐ Unincorporated Business Tax<br>☐ Partnership Tax<br>☐ Fiduciary Tax<br>☐ WithholdingTax |
| Company name | First and last name | Email address |
| Phone number | Authorized access<br>☐ Forms ☐ E-file | ☐ Individual Income<br>☐ Corporation Franchise Tax<br>☐ Unincorporated Business Tax<br>☐ Partnership Tax<br>☐ Fiduciary Tax<br>☐ Withholding Tax |