



DISTRICT OF COLUMBIA (DC)

Income Tax Letter of Intent

Tax Year 2022

This form must be completed and submitted to efile@dc.gov by 10/31/2022

If you are a payroll service provider, please complete only applicable parts on pages 2 through 5, sign the document and submit.

2022 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 the 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 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. If you have any questions regarding this form, please email to efile@dc.gov

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

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 LOI by 10/31/2022.
- Final date to submit Substitute Forms for approval is 2/28/2023. **The process of Substitute Forms testing is performed separately from MeF ATS testing. Please submit your test forms to dcsformapproval@dc.gov.**
- Assurance testing (ATS) for DC begins as IRS begins ATS.
- Last day we will accept initial [e-file, paper, both] tests is 12/16/2022.
- MeF ATS testing must be completed and approved by 1/31/2023. 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 Substitute Forms are approved. Please contact dcsformapproval@dc.gov for the status of your test forms.

Amended Letter of Intent

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

Reason for amendment:

Company information

List your company information. Check here if you are a payroll service provider

Name of company	Product name	Software ID
DBA name	NACTP vendor ID	
Address	Product address/URL	Company FEIN

City	State	Zip code
List your other product names using the same calculation engines 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
Primary Withholding, W2/1099 e-file contact	Phone	Email address
Secondary Withholding, W2/1099 e-file contact	Phone	Email address

Substitute forms registration

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
Primary Contact for other forms	Phone	Email address
Secondary Contact for other forms	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.		

Software products and tax types supported

Check all that apply.

Type of software product supported	
DIY/consumer (Web-Based)	<input type="checkbox"/>
DIY/consumer (Desktop)	<input type="checkbox"/>
Professional/paid preparer (Web-Based)	<input type="checkbox"/>
Professional/paid preparer (Desktop)	<input type="checkbox"/>

Tax types supported		
Individual income tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Estate/trust/fiduciary tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Partnership tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Corporation/franchise tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Unincorporated Franchise tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file

This section identifies the various ways withholding returns can be filed with OTR. Please select all that apply.

Filing form types	Check filing methods your company supports	For more information
1099	<input type="checkbox"/> File upload process <input type="checkbox"/> Data entry	https://otr.cfo.dc.gov/node/1447081
W2	<input type="checkbox"/> File upload process <input type="checkbox"/> Data entry	https://otr.cfo.dc.gov/node/1447081
W2C	<input type="checkbox"/> File upload process <input type="checkbox"/> Data entry	https://otr.cfo.dc.gov/node/1447081
Withholding Return	<input type="checkbox"/> File upload process <input type="checkbox"/> Filing on DC web portal	https://otr.cfo.dc.gov/node/1447081 https://mytax.dc.gov/ /
Payment Voucher	<input type="checkbox"/> Paying on DC web portal <input type="checkbox"/> ACH credit payment <input type="checkbox"/> By check	https://mytax.dc.gov/ / https://otr.cfo.dc.gov/publication/eft-guide https://otr.cfo.dc.gov/page/draft-withholding-tax-forms-2023-filing-season-tax-year-20222023

*Please note that some of the websites above may not be currently active and are subject to change.

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). If your software is sold and/or licensed to a third-party and changes are made to the calculation, design and other outputs (class code 2), it is no longer considered “rebranded” and a separate LOI is required.

Rebranded Products are encouraged but not required to complete e-file ATS/substitute form approval.

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	Class code	ETIN (if applicable)	Software ID if different	Contact person	Phone	Email address
Rebranded product name	Class code	ETIN (if applicable)	Software ID if different	Contact person	Phone	Email address
Rebranded product name	Class code	ETIN (if applicable)	Software ID if different	Contact person	Phone	Email address
Rebranded product name	Class code	ETIN (if applicable)	Software ID if different	Contact person	Phone	Email address

Attach additional sheets if needed.

E-file mandates or requirements

Beginning tax year 2023, OTR requires electronic filing of all withholding returns. They must be filed via bulk uploads or filed through DC website MyTax.DC.gov, and no more paper returns will be accepted.

Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports.

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/Schedules	Substitute Forms	E-File
Individual Income Tax		
D-40	<input type="checkbox"/> <input type="checkbox"/> 2D Barcode	<input type="checkbox"/>
Sch S	Mandatory	Mandatory
Sch H	<input type="checkbox"/>	<input type="checkbox"/>
Sch U	<input type="checkbox"/>	<input type="checkbox"/>
Sch I	<input type="checkbox"/>	<input type="checkbox"/>
Sch N	<input type="checkbox"/>	<input type="checkbox"/>
FR-147 (Refund Claimed for Deceased Taxpayer)	<input type="checkbox"/>	<input type="checkbox"/>
Residential Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits)	<input type="checkbox"/>	<input type="checkbox"/>
Schedule ELC (Keep Childcare Affordable Tax Credit)	<input type="checkbox"/>	<input type="checkbox"/>
DC Low-Income Housing Credit Allocation and Certification (DC-8609's)	<input type="checkbox"/>	<input type="checkbox"/>
DC8379 (Injured Spouse Allocation)	<input type="checkbox"/>	<input type="checkbox"/>
D-2210 (Underpayment of Estimated Income Tax By Individuals)	<input type="checkbox"/>	<input type="checkbox"/>
D-2440 (Disability Income Exclusion)	<input type="checkbox"/>	<input type="checkbox"/>
D-2441 (Child and Dependent Care Credit)	<input type="checkbox"/>	<input type="checkbox"/>
Schedule HSR (DC Health Care Shared Responsibility)	Mandatory	Mandatory
D-40B	<input type="checkbox"/>	N/A
D-40ES	<input type="checkbox"/>	<input type="checkbox"/>
FR-127	<input type="checkbox"/>	<input type="checkbox"/>
D-40P	<input type="checkbox"/>	N/A
Schedule L	<input type="checkbox"/>	N/A

Corporation Franchise Tax	Forms	E-File
D-20	<input type="checkbox"/>	<input type="checkbox"/>
Sch K (Disregarded Entities)	Mandatory	Mandatory
Sch UB	Mandatory	Mandatory
Sch SR (Small Retailer Property Tax Relief Credit)	<input type="checkbox"/>	<input type="checkbox"/>
Commercial Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits)	<input type="checkbox"/>	<input type="checkbox"/>
Worldwide Election Form	<input type="checkbox"/>	<input type="checkbox"/>
Combined Reporting Schedules (Sch 1A, 1B, 2A, 2B, Combined Reporting Member List)	<input type="checkbox"/>	<input type="checkbox"/>
DC Low-Income Housing Credit Allocation and Certification (DC-8609's)	<input type="checkbox"/>	<input type="checkbox"/>
D-2220 (Underpayment of Estimated Franchise Tax By Business)	<input type="checkbox"/>	<input type="checkbox"/>
D-20CR	<input type="checkbox"/>	<input type="checkbox"/>
D-20ES	<input type="checkbox"/>	<input type="checkbox"/>
FR-120	<input type="checkbox"/>	<input type="checkbox"/>
D-20P	<input type="checkbox"/>	N/A
Unincorporated Business Tax	Forms	E-File
D-30	<input type="checkbox"/>	<input type="checkbox"/>
Sch K (Disregarded Entities)	Mandatory	Mandatory
Sch UB	Mandatory	Mandatory
Sch SR (Small Retailer Property Tax Relief Credit)	<input type="checkbox"/>	<input type="checkbox"/>
Commercial Form (Alternative Fuel Vehicle Conversion and Infrastructure Credits)	<input type="checkbox"/>	<input type="checkbox"/>
Worldwide Election Form	<input type="checkbox"/>	<input type="checkbox"/>
Combined Reporting Schedules (Sch 1A, 1B, 2A, 2B, Combined Reporting Member List)	<input type="checkbox"/>	<input type="checkbox"/>
DC Low-Income Housing Credit Allocation and Certification (DC-8609's)	<input type="checkbox"/>	<input type="checkbox"/>
D-2220 (Underpayment of Estimated Franchise Tax By Business)	<input type="checkbox"/>	<input type="checkbox"/>
D-30ES	<input type="checkbox"/>	<input type="checkbox"/>
FR-130	<input type="checkbox"/>	<input type="checkbox"/>
D-30P	<input type="checkbox"/>	N/A
Partnership Tax	Forms	E-File
D-65	<input type="checkbox"/>	<input type="checkbox"/>
DC Low-Income Housing Credit Allocation and Certification (DC-8609's)	<input type="checkbox"/>	<input type="checkbox"/>
FR-165	<input type="checkbox"/>	<input type="checkbox"/>
Fiduciary Tax	Forms	E-File
D-41	<input type="checkbox"/>	<input type="checkbox"/>
DC Low-Income Housing Credit Allocation and Certification (DC-8609's)	<input type="checkbox"/>	<input type="checkbox"/>
D-41ES	<input type="checkbox"/>	<input type="checkbox"/>

FR-127F	<input type="checkbox"/>	<input type="checkbox"/>
D-41P	<input type="checkbox"/>	N/A

Electronic amended returns

OTR requests but does not require you to support electronic amended returns for those available through MeF.

Software limitations

1. Please check your software's limitations 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 forms, schedules, worksheets, tax credits or scenarios for Individual Income Tax E-file not mentioned previously that your product does NOT support:

2. Please check your software's limitations 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 previously that your product does NOT support:

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.

Notify OTR if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to efile@dc.gov.

If your company identifies an issue, incident, or threat of significance, you should:

- Conduct an initial analysis and immediately take steps to block or contain the issue.
- Share your initial assessment with OTR which includes:
 - o Date and time of the incident
 - o Date and time the incident was discovered
 - o How the incident was discovered
 - o Description of the incident
 - o Data involved, including specific data elements if known
 - o Actual or estimated number of taxpayer records involved
 - o Infrastructure/systems involved
 - o Examples of information communicated to customers or other external audiences about the issue.
 - o Plan for correcting the issue and if appropriate, notifying those impacted.
- Provide any additional information you have that may be important to us identifying and resolving the incident.
- If applicable, work with us to develop and distribute communication material and instructions for customers.

In addition to the requirements stated above, software providers executing this agreement are subject to the data breach notification laws and regulations of DC, including D.C. Code § 28–3851.

Data breaches, security incidents, or other improper disclosures of taxpayer data must be reported to the affected taxpayers and must be emailed to the D.C. Office of Attorney General (OAG)'s Office of Consumer Protection: databreach@dc.gov

Under D.C. Code § 28–3852(a-1), both taxpayers and OAG must be notified in the most expedient time possible and without unreasonable delay. The notice must include:

- To the extent possible, a description of the categories of information that were subject to the breach;
- Contact information for the company making the notification;
- The toll-free telephone numbers and addresses for the major consumer reporting agencies;
- A statement explaining the right to obtain a security freeze free of charge under federal law and information on how a resident may request a security freeze; and
- The toll-free telephone numbers and addresses for the Federal Trade Commission and OAG.

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 the District of Columbia.

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 the District of Columbia.

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 the District of Columbia.

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

OTR is providing the following expectations and information:

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

For printed/paper forms requesting the DL/ID Card information: no requirements.

OTR is providing an URL and a statement below for the DL/ID Card. requirement. 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 of the message 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 an URL and a statement below 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.

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 an URL and a statement below 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.

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

1. Do you support unlinked jurisdictional **Individual Income and Business Tax** 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. 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 _____

Acknowledgments

By checking this box, I agree to provide true, accurate, current, and complete information and my company agrees to all 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 PHONE NUMBER	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 per tax type. **If you are requesting access for more than two users for any tax type, please check here** . Attach an extra sheet with additional names if necessary. OTR will consider the request; however, does not guarantee access for more than two.

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.

Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	<input type="checkbox"/> Individual Income <input type="checkbox"/> Corporation Franchise Tax <input type="checkbox"/> Unincorporated Business Tax <input type="checkbox"/> Partnership Tax <input type="checkbox"/> Fiduciary Tax
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	<input type="checkbox"/> Individual Income <input type="checkbox"/> Corporation Franchise Tax <input type="checkbox"/> Unincorporated Business Tax <input type="checkbox"/> Partnership Tax <input type="checkbox"/> Fiduciary Tax
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