Missouri Department of Revenue

Income Tax Letter of Intent

Tax Year 2021

This form must be completed and submitted to Elecfile@dor.mo.gov by December 1, 2021

2021 Tax Software Provider Missouri Department of Revenue Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic returns to the Missouri Department of Revenue you will need to complete this form and submit it to The Missouri Department of Revenue –Electronic Services Section at elecfile@dor.mo.gov.

By submitting this Letter of Intent (LOI) to the Missouri Department of Revenue, 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/or 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.

Important dates

The Missouri 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:
- Complete and submit this form by December 1, 2021.
- Assurance testing (ATS) begins on November 15, 2021 (Subject to change).

Company information

List your company information.

Name of Company	Product Name	City/State Issued Software ID (if applicable)
DBA Name	NACTP Vendor ID	City/State Tax Account Number (if applicable)
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 11 and 12, 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.

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
Fiduciary Tax	☐	Forms	☐	E-File
Partnership Return	☐	Forms	☐	E-File
Corporation Tax	☐	Forms	☐	E-File
S-Corporation Return	☐	Forms	☐	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). 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)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address

Attach additional sheets if needed.

For Rebranded Products, the Missouri Department of Revenue has the following requirements for e-file ATS approval.

- Rebranded Products [with class code 1] are not required to complete e-file ATS approval

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.

Tax Type and Forms	E-file Mandated	E-File	E-File Amended
Individual Income Tax			
MO-1040	☐	☐	☐
MO-1040A	☐	☐	
MO-A	☐	☐	
MO-PTS	☐	☐	
MO-CRP	☐	☐	
MO-NRI	☐	☐	
MO-CR	☐	☐	
MO-TC	☐	☐	
MO-QHIP	☐	☐	
MO-2ENT	☐	☐	
MO-HEA	☐	☐	
MO-5766	☐	☐	
MO-5632	☐	☐	
Fiduciary Tax			
MO-1041	☐	☐	
MO-5802	☐	☐	
MO-CR	☐	☐	
MO-TC	☐	☐	
MO-NRF	☐	☐	
Partnership Return			
MO-1065	☐	☐	☐
MO-NRP	☐	☐	
MO-MSS	☐	☐	
Corporate Tax			
MO-1120	☐	☐	
MO-MS	☐	☐	
MO-TC	☐	☐	
MO-C	☐	☐	
MO-NBI	☐	☐	
MO-2220	☐	☐	
S-Corporation Return			
MO-1120S	☐	☐	
MO-MSS	☐	☐	
MO-NRS	☐	☐	

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 Missouri Department of Revenue's issue notification and issue resolution standards.

- Notify the department immediately when errors in your software affect Missouri taxpayers.
- Do not submit returns with known errors until they are corrected.
- Notify the Department as soon as you have corrected the errors.
- Provide timely software updates, corrections, and technical support to ensure the accuracy of Missouri tax returns.

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

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 the Missouri Department of Revenue's schema requirements on the State Exchange System.

System security requirements

The Missouri 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.

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.

Customer Notices

This section identifies information the Missouri Department of Revenue 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 Missouri Department of Revenue.*

> **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 Missouri Department of Revenue.*

> **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 Missouri Department of Revenue.*

Driver's license/ID card expectations

The Missouri Department of Revenue is providing the following expectations and information:

For e-file returns:

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

The Missouri Department of Revenue 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://dor.mo.gov/personal/individual/identity_theft.php

Refund expectations

The Missouri Department of Revenue 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 agency 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: Refund status for Individual Income Tax returns can be obtained using the Missouri Return Inquiry System**:
https://dor.mo.gov/taxation/return-status**

Statement: Generally, the timeframe for issuing refunds depends on when the return is filed and the incoming volumes. For returns filed in January with no review required, refunds can be issued within a week. However, refunds from returns filed in April can take longer.   The timing of refunds is also affected by the Department's measures to prevent identity theft and refund fraud. Refunds will only be issued when the Department has taken reasonable steps to ensure that the individuals claiming the refunds are not using stolen identities.

Taxes due expectations

The Missouri Department of Revenue 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. **The statement below is subject to change, as the Missouri Department of Revenue plans to begin accepting direct debit through MeF.   If available for Tax Year 2021, updates to this statement will be provided by the Department through email.**

Statement (Individual Income Tax): The due date for 2021 Missouri Individual Income Taxes is April 15, 2022. Payment for tax due can be made by debit/credit card, as a debit from a bank account, or by paper check. To ensure receipt and allow for tracking of a payment, the Department encourages tax due be paid online at https://dor.mo.gov/personal/payonline.php. Payments can also be made over the phone by calling 888-929-0513. If paying by paper check, payment should be mailed to the address indicated on the return or payment voucher.

Agency questions

1. Do you support unlinked jurisdictional returns?
   a. ☐ Yes
   b. ☐ No

2. Do you support PDF attachments?
   a. ☐ Yes
   b. ☐ No

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. The Missouri 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 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 15 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.

Fiduciary (Fid)   Corporate (Corp)   Partnership (Part)   Individual (Ind)

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

Company name	First and last name	Email address
Phone number	Authorized access ☐ E-file	Tax types ☐ Fid ☐ Corp ☐ Part ☐ Ind
Company name	First and last name	Email address
Phone number	Authorized access ☐ E-file	Tax types ☐ Fid ☐ Corp ☐ Part ☐ Ind
Company name	First and last name	Email address
Phone number	Authorized access ☐ E-file	Tax types ☐ Fid ☐ Corp ☐ Part ☐ Ind
Company name	First and last name	Email address
Phone number	Authorized access ☐ E-file	Tax types ☐ Fid ☐ Corp ☐ Part ☐ Ind
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
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Company name	First and last name	Email address			
Phone number	Authorized access ☐ E-file	Tax types ☐ Fid	☐ Corp	☐ Part	☐ Ind
Company name	First and last name	Email address			
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