



Missouri Department of Revenue

Income Tax Letter of Intent

Tax Year 2022

This form must be completed and submitted to Elecfile@dor.mo.gov by December 1, 2022

2022 Tax Software Provider Missouri 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 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 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 returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

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 LOI by December 1, 2022.
- Assurance testing (ATS) begins- TBD.
- Last day we will accept initial e-file tests is August 31, 2023.

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 | 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 |
| 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 |

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"/> e-file |
| Estate/trust/fiduciary tax | <input type="checkbox"/> e-file |
| Partnership tax | <input type="checkbox"/> e-file |
| Corporation/franchise tax | <input type="checkbox"/> e-file |
| S-Corporation return | <input type="checkbox"/> 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 |

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

E-file mandates or requirements

- Missouri Department of Revenue does not currently have any E-file related mandates for Income Tax.

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

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

| Forms and schedules | E-File forms |
|------------------------------|--------------------------|
| Individual Income Tax | |
| MO-1040 | <input type="checkbox"/> |
| MO-1040A | <input type="checkbox"/> |
| MO-A | <input type="checkbox"/> |
| MO-PTS | <input type="checkbox"/> |
| MO-CRP | <input type="checkbox"/> |
| MO-NRI | <input type="checkbox"/> |
| MO-CR | <input type="checkbox"/> |
| MO-TC | <input type="checkbox"/> |
| MO-5695 | <input type="checkbox"/> |
| MO-2ENT | <input type="checkbox"/> |
| MO-HEA | <input type="checkbox"/> |
| MO-5766 | <input type="checkbox"/> |
| MO-5632 | <input type="checkbox"/> |
| Fiduciary Tax | |
| MO-1041 | <input type="checkbox"/> |
| MO-5802 | <input type="checkbox"/> |
| MO-CR | <input type="checkbox"/> |
| MO-TC | <input type="checkbox"/> |
| MO-NRF | <input type="checkbox"/> |
| Partnership Return | |
| MO-1065 | <input type="checkbox"/> |
| MO-NRP | <input type="checkbox"/> |
| MO-MSS | <input type="checkbox"/> |
| Corporate Tax | |
| MO-1120 | <input type="checkbox"/> |
| MO-MS | <input type="checkbox"/> |
| MO-TC | <input type="checkbox"/> |
| MO-C | <input type="checkbox"/> |
| MO-NAI | <input type="checkbox"/> |
| MO-2220 | <input type="checkbox"/> |
| S-Corporation Return | |
| MO-1120S | <input type="checkbox"/> |
| MO-MSS | <input type="checkbox"/> |
| MO-NRS | <input type="checkbox"/> |

Electronic amended returns

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

Software limitations

List any software limitations to forms or schedules you 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 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.
- Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to Elecfile@dor.mo.gov.
- Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Missouri Attorney General Office 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 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 for individual income tax

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 return but won't reject the return if it's not included.

The Missouri Department of Revenue is providing a URL 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 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 statement about Individual Income 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.

Statement/URL (for Individual Income Tax):

The due date for 2022 Missouri Individual Income Taxes is April 18, 2023. To ensure receipt and allow for tracking of a payment, the Department encourages tax due be paid electronically, either by direct debit with your e-filed return or 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. Additional information can be found at <https://dor.mo.gov/faq/taxation/individual/efile.html#Owe>.

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

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 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 |

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.

| | | |
|---------------------|--|--|
| First and last name | Phone number | Email address |
| | Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types <input type="checkbox"/> Fid <input type="checkbox"/> Corp <input type="checkbox"/> Part <input type="checkbox"/> Ind |
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