Letter of Intent

2020 Tax Year

2021 Processing Year

Lorem ipsum

ND Tax
NORTH DAKOTA

September 2020

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TAX SOFTWARE PROVIDER REGISTRATION FORM - TAX YEAR 2020
LETTER OF INTENT (LOI)

OFFICE OF STATE TAX COMMISSIONER
SFN 28253 (8/2020)

By submitting this Letter of Intent (LOI) to the North Dakota Office of State Tax Commissioner, you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms.

Failure to meet the standards or requirements set forth 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.

You must complete a separate LOI 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.

Name of Company		Product Name
DBA Name		NACTP Member Number
Address	Product Address/URL	Company FEIN
City	State	ZIP Code
If you have more than one product name, list your other product names here:		
Primary Individual MeF Contact	Telephone Number	Email Address
Secondary Individual MeF Contact	Telephone Number	Email Address
Primary Business MeF Contact	Telephone Number	Email Address
Secondary Business MeF Contact	Telephone Number	Email Address

Test EFIN(s)	Test ETIN(s)
Production EFIN(s)	Production ETIN(s)

Authorized Access To The State Exchange System

Please provide information for the employees you are authorizing to have access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

NOTE: Even if the individuals are the same as what you've listed on the first page, please also include them here.

Company Name	First and Last Name	Email Address
Telephone Number	Authorized Access ☐ E-file	Tax Types ☐ Individual ☐ Business ☐ Estate/Trust
Company Name	First and Last Name	Email Address
Telephone Number	Authorized Access ☐ E-file	Tax Types ☐ Individual ☐ Business ☐ Estate/Trust
Company Name	First and Last Name	Email Address
Telephone Number	Authorized Access ☐ E-file	Tax Types ☐ Individual ☐ Business ☐ Estate/Trust
Company Name	First and Last Name	Email Address
Telephone Number	Authorized Access ☐ E-file	Tax Types ☐ Individual ☐ Business ☐ Estate/Trust

Please attach additional sheet with authorized users if necessary. The list you provide must include the information requested in the table above.

Type of Software Product

☐ DIY/Consumer (Web-Based)
☐ DIY/Consumer (Desktop)
☐ Professional/Paid Preparer (Web-Based)
☐ Professional/Paid Preparer (Desktop)

Tax Types Supported

Please check all that apply

Forms	*E-File*		*Forms*	*E-File*	
☐	☐	Individual Income Tax	☐	☐	Corporate Tax
☐	☐	Pass-Through Partnership/S-Corp	☐	☐	Estate/Trust/Fiduciary Tax

Rebranded Software Products

Complete this section only if your product is rebranded.

In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licenses your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). Enter the appropriate class code for the rebranded product in class code box below.

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user has the ability to add their own logos and/or splash screens.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party user has the ability to alter/change calculations in the program.

Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Telephone Number	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Telephone Number	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Telephone Number	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Telephone Number	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Telephone Number	Email Address

Please attach additional sheets with rebranded software product information if necessary.

For Rebranded Products, the North Dakota Office of State Tax Commissioner has the following requirements:

- Rebranded Products [with class code 2] are required to complete the full e-file ATS/paper form approval process.
- Rebranded Products [with class code 1] are not required to complete e-file ATS/paper form approval.

Substitute Forms Registration

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

Agency Substitute Form Vendor Number		
Primary Individual Forms Contact	Telephone Number	Email Address
Secondary Individual Forms Contact	Telephone Number	Email Address
Primary Business Forms Contact	Telephone Number	Email Address
Secondary Business Forms Contact	Telephone Number	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.		

MeF Schemas Supported:

**** Please note required schemas - this applies to all companies that filed more than 100 returns in 2020.***

Individual Income (Form ND-1)

- ■ ND Schedule K-1 received (SchNDK1Received.xsd) (Quantity ___________)
- ☐ Schedule ME
- ☐ Schedule ND-1CR (Quantity ___________)
- ☐ Schedule ND-1FA
- ☐ Schedule ND-1FC
- ☐ Schedule ND-1NR
- ☐ Schedule ND-1PG
- ☐ Schedule ND-1PSC
- ☐ Schedule ND-1SA
- ☐ Schedule ND-1TC
- ☐ Schedule ND-1QEC
- ■ Schedule ND-1UT
- ☐ Schedule RZ
- ☐ ACH Debit
- ☐ ACH Debit Estimated Payments
- ■ Form W-2
- ☐ Form W-2G
- ☐ Form 1099B
- ☐ Form 1099DIV
- ☐ Form 1099G
- ☐ Form 1099INT
- ☐ Form 1099K
- ■ Form 1099MISC
- ■ Form 1099NEC
- ☐ Form 1099OID
- ☐ Capital Gain Worksheet
- ☐ Deceased Taxpayers
- ☐ Direct Deposit
- ☐ Foreign Addresses
- ☐ Marriage Penalty Credit Worksheet
- ☐ MN/MT Reciprocity
- ☐ PDF Attachments

Fiduciary (Form 38)

- ■ ND Schedule K-1 (SchNDK1.xsd) (Quantity _________)
- ■ ND Schedule K-1 received (SchNDK1Received.xsd) (Quantity _________)
- ☐ Schedule 38-UT
- ■ Schedule BI (Quantity _________)
- ☐ Schedule CR (Quantity _________)
- ☐ Schedule RZ
- ☐ ACH Debit
- ☐ ACH Debit Estimated Payments
- ■ Form W-2
- ☐ Form W-2G
- ☐ Form 1099B
- ☐ Form 1099DIV
- ☐ Form 1099G
- ☐ Form 1099INT
- ■ Form 1099MISC
- ☐ Form 1099NEC
- ☐ Form 1099OID
- ☐ Form 1099R
- ☐ Foreign Address
- ☐ Direct Deposit
- ☐ PDF Attachments

Note: The Schedule BI (in paper form) can list 4 beneficiaries (i.e., 4 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule BI is also limited. If the quantity is not limited, leave the fields blank.

Partnership (Form 58)

- ■ ND Schedule K-1 (SchNDK1.xsd) (Quantity _________)
- ■ ND Schedule K-1 received (SchNDK1Received.xsd (Quantity _________)
- ■ Schedule KP (Quantity _________)
- ☐ Schedule RZ
- ■ Form 1099MISC
- ☐ ACH Debit
- ☐ ACH Debit Estimated Payments
- ☐ Direct Deposit
- ☐ Foreign Address
- ☐ PDF Attachments

Note: The Schedule KP (in paper form) can list 7 partners (i.e., 7 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule KP is also limited. If the quantity is not limited, leave the fields blank.

S-Corporation (Form 60)

- ■ Schedule ND K-1 (SchNDK1.xsd) (Quantity ___________)
- ■ Schedule ND K-1 received (SchNDK1Received.xsd (Quantity ___________)
- ■ Schedule KS (Quantity ___________)
- ☐ Schedule RZ
- ■ Form 1099MISC
- ☐ ACH Debit
- ☐ ACH Debit Estimated Payments
- ☐ Direct Deposit
- ☐ Foreign Address
- ☐ PDF Attachments

Note: The Schedule KS (in paper form) can list 7 shareholders (i.e., 7 ND K-1s). If your product limits how many ND K-1s are supported, the Schedule KS is also limited. If the quantity is not limited, leave the fields blank.

Corporation (Form 40)

- [ ] Schedule CR (required if supporting Filing Methods b1 and c1.) (Quantity of CR's ___________)
- [ ] Schedule RZ
- [ ] ACH Debit
- [ ] ACH Debit Estimated Payments
- [x] Form 1099MISC
- [ ] Direct Deposit
- [ ] Foreign Address

Filing Methods Supported (check all that apply)

- [ ] a. Single Corp Entity
- [ ] b. Combined Report Method
- [ ] b1. Combined Report Method Consolidated Return
- [ ] c. Water's Edge Method
- [ ] c1. Water's Edge Method Consolidated
- [ ] d. Other
- [ ] PDF Attachments

Instructions for MeF Testing

1. Once you have been granted access to the schemas via the State exchange system (Kiteworks) you may begin transmitting your test results. An email containing your company name, software product name, NACTP software ID, and North Dakota test submission IDs should also be sent to taxmef@nd.gov each time test submissions are transmitted for our review. For tracking purposes, include the company/software name and tax type in the "subject" line of your email.

2. We require the NACTP number assigned to your software to be used as the software ID in all test and live submissions. Any other number in the software ID field will cause your submission to be rejected.

3. We will correspond with you by email concerning any errors. When you complete your testing and have been approved, you will receive an email stating your software has passed for the year being tested. Note: In order to E-file prior years' returns through MeF, your software must pass such prior year's testing.

4. Please remember to update your software for the legislative changes. The Legislative Update can be found on the North Dakota Office of State Tax Commissioner's website at www.nd.gov/tax.

5. Your software should clearly state which forms/filing scenarios are supported. This information will also be required for posting on our website.

Substitute Paper Forms:

Please check the forms your company reproduces.

Individual Income Tax

- [ ] Form ND-1
- [ ] Form ND-EZ
- [ ] Form ND-1V
- [ ] Form ND-1PRV
- [ ] Form ND-1ES
- [ ] Form ND-1EXT
- [ ] Schedule ND-1NR
- [ ] Schedule ND-1CR
- [ ] Schedule ND-1FA
- [ ] Schedule ND-1SA
- [ ] Schedule ND-1TC
- [ ] Schedule ND-1CS
- [ ] Schedule ND-1UT
- [ ] Schedule ND-1FC
- [ ] Schedule ND-1PG
- [ ] Schedule ND-1QEC
- [ ] Schedule ND-1PSC

Fiduciary

- [ ] Form 38 (p. 1-3)
- [ ] Form 38-PV
- [ ] Form 38-EPV
- [ ] Form 38-ES
- [ ] Form 38-EXT
- [ ] Schedule 38-UT
- [ ] Schedule 38-TC
- [ ] Schedule K-1 (Form 38)

Partnership

- [ ] Form 58
- [ ] Form 58-PV
- [ ] Form 58-EPV
- [ ] Form 58-ES
- [ ] Form 58-EXT
- [ ] Schedule K-1 (Form 58)

S-Corporation

- ☐ Form 60
- ☐ Form 60-PV
- ☐ Form 60-EPV
- ☐ Form 60-ES
- ☐ Form 60-EXT
- ☐ Schedule K-1 (Form 60)

Corporation Income Tax

- ☐ Form 40
- ☐ Form 40-PV
- ☐ Form 40-EPV
- ☐ Form 40-UT
- ☐ Form 40X
- ☐ Form 40-EXT
- ☐ Form 40-ES

Miscellaneous

- ☐ Schedule ME
- ☐ Schedule QEC
- ☐ Form PWA
- ☐ Form PWE
- ☐ Form NDW-R
- ☐ Form NDW-M

☐ Support all forms for TY2020

Notes:

All schemas should also be supported on paper for those cases where a paper return must be submitted.

More information regarding substitute forms can be found on our website https://www.nd.gov/tax/softwaredevelopers

Agency Requirements

This section identifies agency requirements expectations for communicating information to users of the software product.

Issue notification and resolution requirements
This section represents the North Dakota Office of State Tax Commissioner issue notification and issue resolution standards.

Any issue found after ATS testing should be communicated to the Office of State Tax Commissioner via **taxmef@nd.gov**, providing the product name, a summary of the issue, number of taxpayers affected, and the expected resolution date.

Production return submission requirements
All returns generated from this software must be electronically filed or printed from the initially approved software or a subsequent product update.

Product update requirements
Users/customers of desktop products who attempt to file 10 or more business days after a production release, must be required to download and apply the product update.

Schema requirements
Your software must adhere to the schema requirements included in the authentication and return header. Agency schema information and requirements can be found:

- FTA State Exchange System (SES) - Schemas, business rules, MeF Specifications
- Forms and instructions - www.nd.gov/tax/softwaredevelopers
  User: Developer Password: Tax2020

Testing and submission requirements
All e-file ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

System security requirements
You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. This includes but is not limited to when it is on-line, off-line, at rest, and in transit. The North Dakota Office of State Tax Commissioner does not prescribe the security requirements for your system. Cyber security resources such as the National Institute of Standards and Technology or the Department of Defense Security Technical Implementation Guide are examples of national resources available to assist you with this process.

Validation of specific data element requirements
This section represents North Dakota Office of State Tax Commissioner requirements for validation of specific data elements.

At some point prior to submitting the return, have the taxpayer review the following items for accuracy:

- Social Security number
- Current mailing address
- State withholding IDs
- State driver's license info

State Specific Questions

1. Do you support unlinked North Dakota returns?

   ☐ Yes

   ☐ No

2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds, please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

   ____

   ____

3. North Dakota wants to receive Taxes Paid to Other States (TPOS) data when applicable and will provide a cross walk for the software provider when schemes are released.

   Will your company support the TPOS schema for this filing season?

   ☐ Yes

   ☐ No

Customer Communications

This section identifies information North Dakota Office of State Tax Commissioner is requiring the software providers to communicate with customers.

Disclosure and use of information language expectations

For Do-It-Yourself software:
By using a computer system and software to prepare and transmit return(s) electronically, I consent to the disclosure of all information pertaining to my use of the system and software to the North Dakota Office of State Tax Commissioner, as applicable by law, and to the transmission of my tax return(s).

For Tax Professional software:
By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the North Dakota Office of State Tax Commissioner, as applicable by law.

For Business software:
By using a computer system and software to prepare and transmit this business return electronically, I consent to the disclosure of all information pertaining to the user of the system and software to create this business return and to the electronic transmission of this business tax return to the North Dakota Office of State Tax Commissioner.

Driver's license/ID card expectations

North Dakota Office of State Tax Commissioner is providing the following expectations and information:

For e-file returns:

- [ ] North Dakota Office of State Tax Commissioner does not want to receive the DL/ID Card information with the tax return.
- [x] North Dakota Office of State Tax Commissioner wants to receive the DL/ID Card information with the tax return.
- [ ] North Dakota Office of State Tax Commissioner requires the DL/ID Card Information be included with the tax return but will not reject the e-file return.
- [ ] North Dakota Office of State Tax Commissioner will reject e-file returns if the DL/ID Card Information is not included with the tax return.

Note: North Dakota Office of State Tax Commissioner does not request DL/ID information on paper returns.

North Dakota Office of State Tax Commissioner 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 displayed within the software in a way to maximize the likelihood the message is read.

URL: www.nd.gov/tax/idtheftandfraud

Statement: If you feel you've been a victim of identity theft, please visit our website for details regarding your specific situation.

Refund expectations

North Dakota Office of State Tax Commissioner 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 liklihood the message is read.

URL: www.nd.gov/tax/refund

Statement: Sign up for text or email alerts that provide you updates on the status of your refund! Refund statuses are updated daily. Choose **direct deposit** for the quickest turn-around time.

Taxes due expectations

North Dakota Office of State Tax Commissioner 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 agency in all products. The messages must be shown to end-users within the software in a way to maximize the liklihood the message is read.

URL: www.nd.gov/tax/payment

Statement: It is preferred that payment is submitted along with your electronic return. Doing so allows you to submit your return but schedule the payment to be withdrawn on a date of your choosing, up to the filing deadline. We also have other electronic options available on our website (credit card, electronic check, etc). If you prefer to submit a paper check, please wait until you receive notification that your return was accepted by our office so you can pay the proper amount. Form ND-1V should accompany your return payment. A preprinted version of Form ND-1V is available from within your software.

Agency Questions

☐ 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 North Dakota Office of State Tax Commissioner 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 North Dakota Office of State Tax Commissioner generated from this software will be printed from the approved product version, or a subsequent product update.

☐ I acknowledge North Dakota Office of State Tax Commissioner will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to North Dakota Office of State Tax Commissioner.

☐ 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.

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 North Dakota Office of State Tax Commissioner 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 Telephone Number	Date

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

Authorized Representative Signature	Authorized Representative Telephone Number	Date