

2021 Tax Year2022 Processing Year

SEPTEMBER 2021



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TAX SOFTWARE PROVIDER REGISTRATION FORM - TAX YEAR 2021 LETTER OF INTENT (LOI)

OFFICE OF STATE TAX COMMISSIONER SFN 28253 (8/2021)

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the North Dakota Office of State Tax Commissioner, you will need to complete this form and submit it to taxmef@nd.gov.

By submitting this Letter of Intent (LOI) to the North Dakota Office of State Tax Commissioner, 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 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 North Dakota Office of State Tax Commissioner has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timey tax return. Please note the following key dates:

- · Complete and submit this form by October 15, 2021.
- Forms approval should be completed by 12/31/2021.
- · Assurance testing (ATS) begins on the same day as IRS.

North Dakota will continue to accept Letter of Intent form and ATS return submissions received outside of the above specified dates. However, submissions after the requested dates may result in delays in testing responses and approvals.

Company information

List your company information

Name of Company		Product Name		
DBA Name		NACTP Vendor ID		
Address	Product Address/	URL	Company FEIN	
City		State	ZIP Code	
If you have more than one product name, list you	r other product nam	nes 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 SystemOn page 10, 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
Estate/Trust/Fiduciary Tax	☐ Forms	□ E-File
Partnership Tax	☐ Forms	□ E-File
Corporation	☐ 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 the 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 user 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
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address

Attach additional sheets if needed.

For Rebranded Products, the North Dakota Office of State Tax Commissioner has the following requirements for paper forms and/or efile ATS approval.

- 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

attach it to this submission.

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

Agency Substitute Forms Software Number			
Primary Individual Forms Contact	Phone	Email Address	_
Socondary Individual Forms Contact	Phone	Email Address	_
Secondary Individual Forms Contact	Priorie	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	_

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	Forms	E-File	E-File Amended
Individual Income (Form ND-1)				
ND Schedule K-1 received (SchNDK1Received.xsd) (Quantity) (Required)	×			
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 (Required)	X			
Schedule RZ				
ACH Debit				
ACH Debit Estimated Payments				
Form W-2 (Required)	X			
Form W-2G				
Form 1099B				
Form 1099DIV				
Form 1099G				
Form 1099INT				
Form 1099K				
Form 1099MISC (Required)	X			
Form 1099NEC (Required)	X			
Form 1099OID				
Capital Gain Worksheet				
Deceased Taxpayers				
Direct Deposit				
Foreign Addresses				
Marriage Penalty Credit Worksheet				
MN/MT Reciprocity				
PDF Attachments				
Amended Return: General				
Amended Return: Federal NOL				

Tax Type and Forms	E-file Mandated	Forms	E-File	E-File Amended
Estate/Trust/Fiduciary Tax (Form 38)				
ND Schedule K-1 (SchNDK1.xsd) (Quantity) (Required)	\boxtimes			
ND Schedule K-1 received (SchNDK1Received.xsd) (Quantity) (Required)	X			
Schedule 38-UT				
Schedule BI (Quantity) (Required)	X			
Schedule CR (Quantity)				
Schedule RZ				
ACH Debit				
ACH Debit Estimated Payments				
Form W-2 (Required)	X			
Form W-2G				
Form 1099B				
Form 1099DIV				
Form 1099G				
Form 1099INT				
Form 1099MISC (Required)	X			
Form 1099NEC				
Form 1099OID				
Form 1099R				
Foreign Address				
Direct Deposit				
PDF Attachments				
Amended Return				
Partnership Tax (Form 58)	I	I	I	
ND Schedule K-1 (SchNDK1.xsd) (Quantity) (Required)	×			
ND Schedule K-1 received (SchNDK1Received.xsd (Quantity) (Required)	X			
Schedule KP (Quantity) (Required)	X			
Schedule RZ				
Form 1099MISC (Required)	X			
Form 1099NEC				
ACH Debit				
ACH Debit Estimated Payments				
Direct Deposit				
Foreign Address				
PDF Attachments				
Amended Returns				

Tax Type and Forms	E-file Mandated	Forms	E-File	E-File Amended
Corporation Franchise (Form 40)				
Schedule CR (required if supporting Filing Methods b1 and c1.) (Quantity of CR's)				
Schedule RZ				
ACH Debit				
ACH Debit Estimated Payments				
Form 1099MISC (Required)	X			
Direct Deposit				
Foreign Address				
PDF Attachments				
Filing Methods Supported (Check all th	at 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				
S-Corporation Return (Form 60)				
Schedule ND K-1 (SchNDK1.xsd) (Quantity) (Required)	X			
Schedule ND K-1 received (SchNDK1Received.xsd (Quantity) (Required)	X			
Schedule KS (Quantity) (Required)	×			
Schedule RZ				
Form 1099MISC (Required)	X			
Form 1099NEC				
ACH Debit				
ACH Debit Estimated Payments				
Direct Deposit				
Foreign Address				
PDF Attachments				
Amended Returns				

Instructions for MeF Testing

- 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

- 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.

Agency Requirements

This section identifies agency requirements expectations of new and existing Software Providers and 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.

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the North Dakota Attorney General's Office must also be reported to the North Dakota Office of State Tax Commissioner.

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 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. The Office of State Tax Commissioner schema information and requirements cam be found at:

- FTA State Exchange System (SES) Schemas, Business Rules, MeF Specifications
- Forms and instructions www.nd.gov/tax/softwaredevelopers
 User: Developer Password: Tax2021

System security requirements

The North Dakota Office of State Tax Commissioner 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:

- Social Security number(s)/FEIN
- Current mailing address
- State withholding IDs
- · State driver's license info

Customer Notices

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

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

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 tax return(s) and the disclosure of all information about my use of the system and software to the North Dakota Office of State Tax Commissioner.

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 pertaining about my use of the system and software to the North Dakota Office of State Tax Commissioner.

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 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 with the tax return. North Dakota Office of State Tax Commissioner requests the DL/ID card be included with the tax return but won't reject if it's not included. North Dakota Office of State Tax Commissioner requires the DL/ID card be included with the tax return but won't reject the e-file return if it's not included. North Dakota Office of State Tax Commissioner requires the DL/ID card and will reject e-file returns if it's not included.

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 message is 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. 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: 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 guickest 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. 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: 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

This se	ection represents questions North Dakota Office of Starct.	te Tax Commissioner has for the softw	ware provider about their
1.	Do you support unlinked North Dakota returns?		
	☐ Yes ☐ No		
2.	What refund products or payment vehicles do you off refunds, please provide the names and bank routing necessary.		
3.	North Dakota wants to receive Taxes Paid to Other St for the software provider when schemes are released		d will provide a cross walk
	Will your company support the TPOS schema for this		
	☐ Yes	Timing Season.	
	□ No		
I agree of the	nowledgments and signature e to provide true, accurate, current, and complete info requirements listed in this document. The North Dako and or terminate my company's ability to submit returns	ta Office of State Tax Commissioner r	my company agrees to all eserves the right to deny,
Authori	zed Representative Printed Name	Authorized Representative Email Address	
Authori	zed Representative Signature	Authorized Representative Telephone Number	Date
Com	plete this signature line if this is an a	amended Letter of Intent	
Authori	zed Representative Signature	Authorized Representative Telephone Number	Date

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.

Provide information for each empl; oyee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types the individual is authorized to access. (IIT, EST, BUS)

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

Company Name	First and Last Name	Email Address
Phone Number	Authorized Access	Tax Types
	☐ Forms ☐ E-file	
Company Name	First and Last Name	Email Address
Phone Number	Authorized Access	Tax Types
	☐ Forms ☐ E-file	
Company Name	First and Last Name	Email Address
Phone Number	Authorized Access	Tax Types
	☐ Forms ☐ E-file	
Company Name	First and Last Name	Email Address
Phone Number	Authorized Access	Tax Types
	☐ Forms ☐ E-file	
Company Name	First and Last Name	Email Address
Phone Number	Authorized Access	Tax Types
	☐ Forms ☐ E-file	
Company Name	First and Last Name	Email Address
Phone Number	Authorized Access	Tax Types
	☐ Forms ☐ E-file	
Company Name	First and Last Name	Email Address
Phone Number	Authorized Access	Tax Types
	☐ Forms ☐ E-file	
Company Name	First and Last Name	Email Address
Phone Number	Authorized Access	Tax Types
	☐ Forms ☐ E-file	