



**OKLAHOMA**  
Tax Commission

# Letter of Intent

## Tax Year 2020

**Submit Form D-106: 2020 Letter of Intent before submitting forms for approval or transmitting test returns for ATS. Submit form by:**

**Email:**

Primary contact: Account Maintenance Division..... [efiledevelopers@tax.ok.gov](mailto:efiledevelopers@tax.ok.gov)

**Mail:**

Oklahoma Tax Commission  
Attn: Central Processing Division - Forms Approval  
2501 North Lincoln Blvd.  
Oklahoma City, OK 73194

**Questions:**

Amity Broussard - Substitute Forms - (405) 522-5965 or [cpddeveloperforms@tax.ok.gov](mailto:cpddeveloperforms@tax.ok.gov)  
Crystal Cameron - Efile Coordinator - (405) 522-5723 or [efiledevelopers@tax.ok.gov](mailto:efiledevelopers@tax.ok.gov)

## 2020 Tax Software Provider Oklahoma Tax Commission Letter of Intent

By submitting this Letter of Intent (LOI) to the Oklahoma Tax Commission (OTC), you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet the standards or requirements set forth in the national standards and requirements form or 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.

Please complete a registration 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.

This form must be completed and submitted to Crystal Cameron at [efiledevelopers@tax.ok.gov](mailto:efiledevelopers@tax.ok.gov) prior to testing.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	
Address	Product Address/URL	Company FEIN
City	State	Zip Code
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 Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address
Test EFIN(s)	Test ETIN(s)	
Production EFIN(s)	Production ETIN(s)	

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### Authorized Access to the State Exchange System

Please provide a list of employees within your organization that you are authorizing to have access to the State Exchange System. The list you provide should include the following information:

- Company name, if different than company name at top of LOI
- First and last name of authorized individual(s)
- Email address
- Phone number
- Tax types they are authorized to access (indicate all or individual, corporate, estate/trust, payroll etc.)

**NOTE:** If the individuals are the same as what you've listed on the first page, please include them in this section as well.

Company Name	First and Last Name	Email Address
Phone Number	Authorized Access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax Types

Company Name	First and Last Name	Email Address
Phone Number	Authorized Access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax Types

Company Name	First and Last Name	Email Address
Phone Number	Authorized Access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax Types

Company Name	First and Last Name	Email Address
Phone Number	Authorized Access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax Types

**Attach additional sheet with authorized users if necessary.**

### Type of Software Product

- |   |   |
|---|---|
| <input type="checkbox"/> DIY/Consumer (Web-Based) | <input type="checkbox"/> Professional/Paid Preparer (Web-Based) |
| <input type="checkbox"/> DIY/Consumer (Desktop)   | <input type="checkbox"/> Professional/Paid Preparer (Desktop)   |

### Tax Types Supported (Check all that apply)

- |   |                          |                            |  |                          |                          |                       |                          |                          |                            |                          |                          |                    |  |              |               |  |                          |                          |               |                          |                          |                      |
|---|--------------------------|----------------------------|--|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------|--|--------------|---------------|--|--------------------------|--------------------------|---------------|--------------------------|--------------------------|----------------------|
| <table style="width: 100%;"> <tr> <td style="text-align: center;"><u>Forms</u></td> <td style="text-align: center;"><u>E-File</u></td> <td></td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>Individual Income Tax</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>Estate/Trust/Fiduciary Tax</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>Partnership Return</td> </tr> </table> | <u>Forms</u>             | <u>E-File</u>              |  | <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax | <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax | <input type="checkbox"/> | <input type="checkbox"/> | Partnership Return | <table style="width: 100%;"> <tr> <td style="text-align: center;"><u>Forms</u></td> <td style="text-align: center;"><u>E-File</u></td> <td></td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>Corporate Tax</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>S-Corporation Return</td> </tr> </table> | <u>Forms</u> | <u>E-File</u> |  | <input type="checkbox"/> | <input type="checkbox"/> | Corporate Tax | <input type="checkbox"/> | <input type="checkbox"/> | S-Corporation Return |
| <u>Forms</u>  | <u>E-File</u>            |                            |  |                          |                          |                       |                          |                          |                            |                          |                          |                    |  |              |               |  |                          |                          |               |                          |                          |                      |
| <input type="checkbox"/>  | <input type="checkbox"/> | Individual Income Tax      |  |                          |                          |                       |                          |                          |                            |                          |                          |                    |  |              |               |  |                          |                          |               |                          |                          |                      |
| <input type="checkbox"/>  | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax |  |                          |                          |                       |                          |                          |                            |                          |                          |                    |  |              |               |  |                          |                          |               |                          |                          |                      |
| <input type="checkbox"/>  | <input type="checkbox"/> | Partnership Return         |  |                          |                          |                       |                          |                          |                            |                          |                          |                    |  |              |               |  |                          |                          |               |                          |                          |                      |
| <u>Forms</u>  | <u>E-File</u>            |                            |  |                          |                          |                       |                          |                          |                            |                          |                          |                    |  |              |               |  |                          |                          |               |                          |                          |                      |
| <input type="checkbox"/>  | <input type="checkbox"/> | Corporate Tax              |  |                          |                          |                       |                          |                          |                            |                          |                          |                    |  |              |               |  |                          |                          |               |                          |                          |                      |
| <input type="checkbox"/>  | <input type="checkbox"/> | S-Corporation Return       |  |                          |                          |                       |                          |                          |                            |                          |                          |                    |  |              |               |  |                          |                          |               |                          |                          |                      |

## 2020 Tax Software Provider Oklahoma Tax Commission Letter of Intent

### **Rebranded Software Products**

**Complete this section if your product is rebranded. If there are more than five software products that have been rebranded under a different name, please list them on a separate sheet and attach it to this submission.**

**Note:** In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). It is your responsibility to make sure the rebranded product reflects the current software requirements and output(s).

Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *

\* If not available at the time of LOI submission, please provide it when available

**For Rebranded Products, the OTC has the following requirements for paper forms and/or e-file ATS approval:**

- Rebranded Products are required to complete an abbreviated e-file ATS approval process
- Rebranded Products are not required to complete paper form approval

### **Substitute Forms Registration**

**Complete this section if your product will be providing substitute forms.**

State Substitute Form Vendor 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

\*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.

## 2020 Tax Software Provider Oklahoma Tax Commission Letter of Intent

**Forms and Schedules Supported for E-File** (Check box if all forms and schedules are supported or check all that apply)  
NOTE: A list of paper forms supported is not necessary.

<input type="checkbox"/> Check If All Forms and Schedules Are Supported				
Individual	Business	Estate/ Trust	Form/ Schedule	Name of Form or Schedule (Additional Information)
				<b>Income Tax Returns</b>
			511	Oklahoma Resident Individual Income Tax Return & Schedule
			511NR	Oklahoma Part-year and Nonresident Individual Income Tax Return & Schedules
			512	Corporation Income and Franchise Tax Return (Separate return)
			512	Corporation Income and Franchise Tax Return (Consolidated return)
			512-S	Oklahoma Small Business Corporation Income and Franchise Tax Return
			513	Oklahoma Fiduciary Resident Income Tax Return
			513NR	Oklahoma Fiduciary Nonresident Tax Return
			514	Oklahoma Partnership Income Tax Return
				<b>Supplemental Forms and Schedules</b>
			500-A	Information Return - Production Payments (Use this form if it shows Oklahoma withholding)
			500-B	Information Return - Nonresident Member Income Tax Withheld (Use this form if it shows Oklahoma withholding)
			506	Investment/New Jobs Credit (Tax Year 2020)
			506	Investment/New Jobs Credit (Tax Year 2019)
			506	Investment/New Jobs Credit (Tax Year 2018)
			506	Investment/New Jobs Credit (Tax Year 2017)
			506	Investment/New Jobs Credit (Tax Year 2016)
			511CR	Oklahoma Income Tax Other Credits form
			511TX	Oklahoma Credit for Tax Paid to Another State
			512-FT	Computation of Oklahoma Consolidated Annual Franchise Tax
			512-TI	Computation of Oklahoma Consolidated Taxable Income
			514PT	Oklahoma Partnership Composite Income Tax Supplement
			538-S	Refund of Sales Tax (when attached to Form 511)
			538-H	Refund or Credit for Property Tax (when attached to Form 511)
			561	Oklahoma Capital Gain Deduction for Residents Filing Form 511
			561C	Oklahoma Capital Gain Deduction for Corporations Filing Form 512

## 2020 Tax Software Provider Oklahoma Tax Commission Letter of Intent

**Forms and Schedules Supported for E-File** (Check all that apply) NOTE: A list of paper forms supported is not necessary.

Individual	Business	Estate/ Trust	Form/ Schedule	Name of Form of Schedule (Additional Information)
				<b>Supplemental Forms and Schedules (continued)</b>
			561F	Oklahoma Capital Gain Deduction for Trusts and Estates Filing Form 513
			561P	Oklahoma Capital Gain Deduction for the Nonresident Partner included in the Composite Return (Form 514, Part 1)
			561-PTE	Oklahoma Capital Gain Deduction for an Electing Pass-Through Entity (PTE) Filing Form 587-PTE
			561S	Oklahoma Capital Gain Deduction for Nonresident Shareholder Whose Income is reported on Form 512-S, Part 1
			561NR	Oklahoma Capital Gain Deduction for Part-year & Nonresidents Filing Form 511NR
			561NR-F	Oklahoma Capital Gain Deduction for Trusts and Estates Filing Form 513NR
			564	Credit for Employees in the Aerospace Sector
			565	Credits for Employers in the Aerospace Sector
			566 *	Credit for Qualified Software or Cybersecurity Employees
			567-A	Credit for Investment in Clean-Burning Motor Vehicle Fuel Property
			576	Natural Disaster Tax Credit (Tax Year 2020)
			576	Natural Disaster Tax Credit (Tax Year 2019)
			576	Natural Disaster Tax Credit (Tax Year 2018)
			576	Natural Disaster Tax Credit (Tax Year 2017)
			576	Natural Disaster Tax Credit (Tax Year 2016)
			577	Refundable Coal Credit
			578	Refundable Credit for Electricity Generated by Zero-Emission Facilities
			584	Credit for Employees in the Vehicle Manufacturing Industry
			585	Credits for Employers in the Vehicle Manufacturing Industry
			587-PTE	Pass-Through Entity Tax Supplement
			OW-8-P	Underpayment of Estimated Tax Worksheet
			State 1099G	Certain Government Payments (Use this form if it shows Oklahoma withholding.)
			State 1099Misc	Miscellaneous Income (Use this form if not part of the federal return and it shows Oklahoma withholding.)

\* Form 566 is new to e-file for Tax Year 2020.

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## Communication and Expectations

### Documents and Materials

OTC e-file and paper form documentation will be provided at the following locations:

- FTA State Exchange System (SES):  
(Forms, schemas, business rules, e-file handbooks, developer guide, test packages and guidelines for substitute forms and 2-D barcode information )
- OTC Website - Developers Draft page  
(Forms and guidelines for substitute forms and 2-D barcode information)

### Refund Expectations

OTC is providing a statement about refund processing. Industry partners must use this statement 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.

**Statement:** If the return was e-filed, taxpayers can generally begin checking on their refund about four business days after the return was accepted by the OTC. If the return was paper filed, taxpayers should wait about three weeks to begin checking on their refund. Once processed, allow five business days for the deposit to be made to a bank account. For debit card refunds, allow five to seven business days for delivery. Visit the OTC website at **tax.ok.gov** and click on the "Check on a Refund" link, which will lead to our Taxpayer Access Point (OkTAP).

### Taxes Due Expectations

OTC is providing 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 jurisdiction 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.

**Statement:** When you electronically file and pay your return, your due date is extended until April 20. If you do not electronically pay, your payment is due April 15. Electronic payments may be made as part of your e-filed return or you may pay through the OTC website. Visit the "Online Services" section at **tax.ok.gov** to pay by e-check or credit card. If you are e-filing your return but making a non-electronic payment mail your payment to OTC using the payment voucher Form 511-V.

### Driver's License/ID Card Expectations

OTC is providing the following expectations and information:

#### **For e-file returns:**

- OTC wants to receive the DL/ID Card information with the tax return.

OTC is providing a URL and 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 shown to end-users within the software in a way to maximize the likelihood the message is read.

**URL:** <https://www.ok.gov/tax/IDtheft.html>

**Statement:** When e-filing, you may be asked to provide information from your driver license.

In an effort to combat stolen-identity tax fraud, the state of Oklahoma is requesting additional information from taxpayers. This added voluntary measure is intended to ensure your tax refund goes to you.

When e-filing, provide your driver license or state-issued card information when prompted. Providing this identity information is voluntary and we will not reject your return if the information is not provided.

## Questions, Requirements, Standards and Recommendations

This section represents the jurisdiction specific requirements and standards for tax software providers.

### Guidelines for Substitute Forms

1. Develop substitute tax forms or products that produce tax forms in accordance with the guidelines issued by the OTC.
2. Submit substitute tax forms to the OTC for review and written approval before releasing any substitute tax forms or any products that produce such forms to customers, or clients, and resubmit after any changes if requested.
3. Promptly correct errors in the company's products and substitute tax forms and provide the OTC with proof that the company has corrected the errors.

## 2020 Tax Software Provider Oklahoma Tax Commission Letter of Intent

**State Specific Questions**

**Substitute Form Question:**

1. Do you support Oklahoma 2D Barcode?  Yes  No

**Electronic Filing Questions:**

1. Does the software Support PDF attachments for individual income tax?  Yes  No  
(Support of PDF attachments is mandatory for business and estate/trust)
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. OTC wants to receive Taxes Paid to Other States (TPOS) data when applicable and will provide a cross walk for the software provider when schemas are released.

Will your company support the TPOS schema for this filing season?  Yes  No

**Additional Electronic Filing Information**

Attach a separate sheet if necessary

List Federal Limitations:

List State Limitations:

Other Information:



## 2020 Tax Software Provider Oklahoma Tax Commission Letter of Intent

### Acknowledgements and Signature

- 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 OTC 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 OTC generated from this software will be printed from the approved product version, or a subsequent product update.
  
- I acknowledge OTC will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to OTC.
  
- 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.

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 OTC 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
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