O R E G O N
D E P A R T M E N T
O F   R E V E N U E

Oregon Department of Revenue

Income Tax Letter of Intent

Tax Year 2021

Oregon Department of Revenue contact information:

Personal Income Tax: Hilda Soberanis, Electronic.Filing@dor.oregon.gov

Business and Fiduciary: Beth Buck and Alishia Dryden, BUS.FidATSTesting@dor.oregon.gov

Corporate Activity Tax: John Knieling, john.knieling@dor.oregon.gov

2-D barcode: Erin Larsen, 2dbarcode.filing@dor.oregon.gov

Due date—December 1, 2021

2021 Tax Software Provider
Letter of Intent

OREGON
DEPARTMENT
OF REVENUE

Welcome to the Income Tax Letter of Intent (LOI). If your software company will be submitting electronic or paper returns to us, complete this form and submit it to:

- electronic.filing@dor.oregon.gov for Personal Income Tax

- bus.fidatstesting@dor.oregon.gov for Business and Fiduciary

- John.Knieling@dor.oregon.gov for Corporation Activity Tax

- 2dbarcode.filing@dor.oregon.gov for 2-D barcode

By submitting this LOI to us 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 LOI if it's incomplete.

Note: If you are a new software provider who has not filed city or state income tax returns with any city or state agency, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

Important dates

We have 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:

Personal Income Tax Important Dates:

- LOI is due by **December 1, 2021**.

- ATS testing and 2-D testing will begin early **November, 2021, through February 1, 2022**.

- You're required to email the tester a 2-D barcode PDF of your passed ATS compare.

- If you have form limitations, submit a separate list of those limitations before you submit your test returns. This will speed up the grading process.

- First submissions must be received by **January 4, 2022**.

Business, Fiduciary, and CAT Tax Important Dates:

- Letter of intent is due by **December 1, 2021**, unless you've made other arrangements.

- ATS testing will begin in **early November**.

- You're required to email the tester a PDF of your passed ATS compare.

- If you have form limitations, submit a separate list of those limitations before you submit your test returns. This will speed up the grading process.

Form OR-LOI

2021 Letter of Intent for Tax Software Provider

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Company Information
List your company information

Name of company

DBA name

Address

City	State	ZIP code

Company FEIN	NACTP vendor ID	Oregon software ID	Oregon account number (if applicable)

Product name(s)

Product website address

IRS issues 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

Primary **individual MeF** contact

Phone	Email

Secondary **individual MeF** contact

Phone	Email

Primary **business MeF** contact

Phone	Email

Secondary **business MeF** contact

Phone	Email

Primary **fiduciary MeF** contact

Phone	Email

Secondary **fiduciary MeF** contact

Phone	Email

Primary CAT MeF contact

Phone	Email

Secondary CAT MeF contact

Phone	Email

Primary 2-D barcode contact

Phone	Email

Secondary 2-D barcode contact

Phone	Email

Primary leads reporting contact

Phone	Email

Secondary leads reporting contact

Phone	Email

Authorized access to the State Exchange System
On page 13, 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		
DIY/Consumer (Web-Based)	☐	
DIY/Consumer (Desktop)	☐	
Professional/Paid Preparer (Web-Based)	☐	
Professional/Paid Preparer (Desktop)	☐	

Tax types supported (Check all that apply)		
Individual Income Tax	☐ E-file	☐ 2-D
Corporate Tax	☐ E-file	
Partnership Tax	☐ E-file	
Fiduciary Tax	☐ E-file	
Oregon Composite	☐ E-file	
Statewide Transit	☐ E-file	
Transit Self-employment Tax (individual)	☐ E-file	
Transit Self-employment Tax (partnership)	☐ E-file	
Corporate Activity Tax	☐ E-file	

Filing methods		
Individual 2-D barcode	☐	
Individual MeF	☐	
Fiduciary and Business MeF	☐	
Corporate Activity Tax MeF	☐	

Rebranded software products

Complete this section only if your product is rebranded.

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 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 has the ability to add their own logos and/or splash screens. 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			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email
Rebranded product name			Contact person
Class code	ETIN (if applicable)	Phone	Email

Attach additional sheets if needed.

For rebranded products, we have the following requirements for paper forms and/or e-file 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 required to complete an abbreviated e-file ATS/paper form approval.

Substitute forms registration

We do not require the completion of an LOI for substitute forms. Forms information is located at: https://secure.dor.state.or.us/draftforms

Forms and schedules supported (check all that apply)

Use this section to list forms and schedules your company will be supporting.

Tax type and forms	Efile mandated	Efile	Efile amended	2D barcode
Individual income tax				
Form OR-40	☒	☐	☐	☐
Form OR-40-N	☒	☐	☐	☐
Form OR-40-P	☒	☐	☐	☐
Schedule OR-ASC	☒	☐	☐	☐
Schedule OR-ASC-NP	☒	☐	☐	☐
Schedule OR-529	☒	☐	☐	☐
Schedule OR-WFHDC	☒	☐	☐	☐
Form OR-10	☒	☐	☐	☐
Schedule OR-EIS (American Indian Exemption)	☒	☐	☐	
Unlinked	☒	☐	☐	
Form OR-24	☒	☐	☐	
Schedule OR-DONATE	☒	☐	☐	☐
Schedule OR-ADD-DEP	☒	☐	☐	☐
Schedule OR-A	☒	☐	☐	☐
Schedule OR-PTE-FY	☒	☐	☐	☐
Schedule OR-PTE-PY	☒	☐	☐	☐
Schedule OR-PTE-NR	☒	☐	☐	☐
Support binary attachments	☒	☐	☐	
Support prior tax years	☒	☐	☐	
Direct debit	☒	☐	☐	
Support 1040NR (Unlinked)	☒	☐	☐	
Support 1040SR	☒	☐	☐	☐
Support 1040X	☒	☐	☐	
Freefile alliance	☒	☐	☐	
Schedule OR-DEPR	☒	☐	☐	
Support estimated payments	☒	☐	☐	
Support Spanish forms	☒	☐	☐	

Tax type and forms	Efile mandated	Efile	Efile amended	2D barcode
Corporation MeF				
Form OR-20	☒	☐	☐	
Form OR-20-INC	☒	☐	☐	
Form OR-20-INS	☒	☐	☐	
Form OR-20-S	☒	☐	☐	
Form OR-24	☒	☐	☐	
Form OR-37	☒	☐	☐	
Form OR-DRD	☒	☐	☐	
Schedule OR-AF	☒	☐	☐	
Schedule OR-AP	☒	☐	☐	
Schedule OR-ASC-CORP	☒	☐	☐	
Schedule OR-FCG-20	☒	☐	☐	
Schedule OR-PI	☒	☐	☐	
Corporate activity tax MeF				
Form OR-CAT		☐	☐	
Schedule OR-EXC-CAT		☐	☐	
Schedule OR-AF-CAT		☐	☐	
Form OR-QUP-CAT		☐	☐	
Oregon trust MeF				
Form OR-41		☐	☐	
Schedule OR-SCH-P		☐	☐	
Oregon composite MeF				
Form OR-OC		☐	☐	
Partnership MeF				
Form OR-65		☐	☐	
Form OR-24		☐	☐	
Schedule OR-AP		☐	☐	
Schedule OR-DEPR		☐	☐	
Schedule OR-K-1		☐	☐	

Tax type and forms	Efile mandated	Efile	Efile amended	2D barcode
Transit MeF Partnership				
Form OR-LTD		☐	☐	
Form OR-TM		☐	☐	
Schedule OR-TSE-AP		☐	☐	

Tax type and forms	Efile mandated	Efile	Efile amended	2D barcode
Transit MeF Individual				
Form OR-LTD		☐	☐	
Form OR-TM		☐	☐	
Schedule OR-TSE-AP		☐	☐	

Tax type and forms	Efile mandated	Efile	Efile amended	2D barcode
Statewide Transit MeF				
Form OR-STI		☐	☐	

Agency requirements

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

Issue notification and resolution requirements

This section represents our issue notification and issue resolution standards.

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

In the event of a software issue, provide the following information as applicable:

- Date and time of the incident.
- Date and time the incident was discovered.
- How the incident was discovered.
- Description of the incident.
- Actual or estimated number of taxpayer records involved.
- Data involved, including specific data elements if known.
- Infrastructure/systems involved (for example: laptops, servers, desktops etc.).
- Examples of information communicated to customers or other external audiences about the issue.
- Plan for correcting the issue and if appropriate, notifying those impacted.

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 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 Oregon Department of Revenue schema requirements on the FTA State Exchange System.

System security requirements

We do 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 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.

Validation of specific data element requirements

You must validate the following pre-populated data elements:

- State driver's license data elements.
- For personal income tax returns, the primary and secondary SSN or ITIN(s).
- For business returns, the FEIN.
- Bank routing and account numbers.
- PTIN.

Customer Notices

This section identifies information we require 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 Oregon 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 Oregon 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 Oregon Department of Revenue.

Driver's license/ID card expectations

We are providing the following expectations and information:

For e-file returns:

- ☐ Oregon Department of Revenue does not want to receive the DL/ID card with the tax return.
- ☒ Oregon Department of Revenue wants to receive the DL/ID card with the tax return.
- ☐ Oregon Department of Revenue requires the DL/ID card be included with the tax return but won't reject the e-file return.
- ☐ Oregon Department of Revenue will reject e-file returns if the DL/ID card information is not included with the tax return.

Refund expectations

We are 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.oregon.gov/dor

Statement: We will start issuing refunds on February 15, 2022. (This is for individual income tax forms only)

Taxes due expectations

We are 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.oregon.gov/dor

Statement:

First payment option: Oregon Department of Revenue encourages direct debit payment via MeF. PIT taxpayers can set up their estimated payments via MeF.

Second payment option: Taxpayers are able to make electronic payments for their current year balance due and estimated income taxes directly from their checking or savings or by credit card through Revenue Online at www.oregon.gov/dor.

Agency question

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

_____

_____

_____

_____

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 Oregon Department of Revenue reserves the right to deny, suspend or terminate my company's ability to submit returns.

Authorized representative signature		
X		
Authorized representative printed name		
Authorized representative email	Authorized representative phone	Date

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

Authorized representative signature	Authorized representative phone	Amended date
X		

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 5 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.

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

Company name	Contact name (first and last)
Email	Phone

Authorized access	Tax types
☐ Forms ☐ E-file	

Company name	Contact name (first and last)
Email	Phone

Authorized access	Tax types
☐ Forms ☐ E-file	

Company name	Contact name (first and last)
Email	Phone

Authorized access	Tax types
☐ Forms ☐ E-file	

Company name	Contact name (first and last)
Email	Phone

Authorized access	Tax types
☐ Forms ☐ E-file	

Company name	Contact name (first and last)
Email	Phone

Authorized access	Tax types
☐ Forms ☐ E-file	