



Mississippi Electronic Filing
Operating Agreement
For Individual Income Tax Year 2015

Due
October 30, 2015

The following agreement must be completed and signed by an authorized representative of each software company before that company's software products will be certified to transmit Mississippi individual income tax returns for tax year 2015. **A separate agreement must be provided for each product.**

_____		_____	
Company Name		Product Name	
_____		_____	_____
Address		City	State Zip
_____	_____	_____	
Primary Contact	Phone Number	Fax Number	
_____	_____	_____	_____
Email Address	FEIN	ETIN	EFIN

Software ID			

Please check all that apply:

- | | |
|---|--|
| <input type="checkbox"/> Consumer Product (Web based) | <input type="checkbox"/> Paid Preparer Product (Web based) |
| <input type="checkbox"/> Consumer Product (Desktop) | <input type="checkbox"/> Paid Preparer Product (Desktop) |

By signing this agreement, representative is agreeing to all requirements listed below. The Mississippi Department of Revenue (DOR) reserves the right to decertify a software partner and thereby refuse an additional returns from such software partner that does not adhere to these requirements.

I. Important Notice:

- A. The Mississippi Department of Revenue reserves the right to decertify a software partner and thereby refuse any additional returns from such software partner. Should your product be decertified by Mississippi, you agree to remove references from all public materials asserting your product's ability to service Mississippi taxes after forty-eight (48) hours' notice from Mississippi, and to provide immediate notice to any clients in the process of filing with Mississippi before ceasing Mississippi services.
- B. The Mississippi Department of Revenue reserves the right to send a paper check on any requested refund.

II. Certification Process:

The DOR is committed to providing efficient and accurate returns processing to all who are required to file a return in Mississippi. DOR places high standards on itself, its filers, and its software partners to deliver on DOR's commitment. All software partners will abide by the following testing timeline. Individual MeF testing will begin on the date the IRS begins accepting MeF tests and conclude January 15, 2016.

DOR will utilize a narrative based testing regimen for all MeF certifications. The department will provide software partners with the data taxpayers or preparers would need to prepare the returns. The software partner will then use that data to create tax returns that match the departments expected results. Feedback will be provided for the items that are incorrect. However, the department will not provide the answer "key."

III. Software Capability and Responsibilities:

- A. The software partner agrees to abide by the department's limited exceptions. Exceptions should be indicated at the time of registration and are limited to:
 1. Choosing to support only returns from paid professionals or consumers or both.
 2. Choosing to support only linked returns.

- B. Individual income tax products must provide the ability for their taxpayers to produce the following forms:
 1. A complete copy of their income tax return.
 2. Form 80-106 Payment Voucher to taxpayers who wish to mail their payment to DOR.
 3. Form MS8453 MS Individual Income Tax Declaration for Electronic Filing (Must include the statement, "Do Not Mail to DOR").

- C. Responsibilities:
 1. The software partner agrees to retain customer data such as payment data (bank account information), addresses, account information, and IP addresses that Mississippi could use to verify fraudulent returns. The software partner will retain this data for three years.
 2. Software developers must adhere to IRS e-file Security, Privacy and Business Standards Mandated as of January 1, 2010, as well as all specifications in Mississippi MeF Guide for Individual Income Tax.
 3. Software will support Mississippi in taxpayer communications.
 4. In order to assist with fraud prevention and taxpayer services, DOR requires the software partner provide the following information about the business practices of our software partners **(Please attach answers to the following questions to this document)**:
 - a. Do you provide refund anticipation loans? If so, which products?
 - b. Do you partner with a prepaid debit card company?
 - c. Do you partner with non-banking entities that provide refunds (e.g. Amazon)?
 - d. Are there other details that might assist Mississippi in discovering fraud or working with our taxpayers?

- D. Prevention of identity theft and other forms of tax fraud is a very high priority goal for the DOR. Software partners must assist with fraud prevention efforts. Software partners will conduct Self-Assessment using NIST 800-53:
 1. DOR will provide a security point of contact to assist with compliance questions. DOR expects full compliance with NIST 800-53 within three years.
 2. Software partners will name a risk officer who can communicate with DOR risk team.

- E. Detections and Disclosure of Suspicious Activity
 1. In the course of tax return preparation, a tax return preparer, as defined in Section 7701(a)(36) of the I.R.C., may use any tax return information provided by a taxpayer,

whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return for or related to that taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by the taxing authority that the tax preparer uses in the course of the return preparation or submission.

2. Tax return preparers shall produce statistical compilations of tax return and submission information that directly relate to the internal management or support the tax return preparer's tax return preparation business, which shall include compilations to identify potentially fraudulent behaviors or patterns. The statistical compilation shall include any tax return information provided by the taxpayer.
3. Tax return preparers shall disclose the compilations of this tax return information to Mississippi on at least a weekly basis and identify any taxpayer whose return the preparer believes is potentially fraudulent.
4. In addition, if a tax preparer has a bona fide belief that a particular individual's activity discovered by data mining a statistical compilation, violated criminal law, the tax return preparer shall disclose that individual's tax return information to the DOR.

IV. DOR Responsibilities:

- A. To assist software partners in fraud prevention the DOR will provide:
 1. Reports on fraud percentages
 2. Submission ID's of stopped returns which includes:
 - a. Subset of confirmed stolen identities (e.g. good taxpayer called in stating that this was not their return)
 - b. Subset of returns who have not responded to Mississippi's Identity Verification quiz letters or other notification
 3. Reports on percentages of adjusted returns that have passed identity confirmation process
 4. Submission ID's of adjusted returns

V. Software Release:

Software Partner agrees to withhold advertising Mississippi's acceptance of software, and will not accept Mississippi returns, until Mississippi certification is complete. By signing this document, the software partner promises Mississippi that they will have completed their Self-Assessment prior to processing any Mississippi returns.

Signature of Authorized Representative Title Date

Print Name Date Assessment Completed (or will be completed)

Name of Risk Officer Email Address Phone Number

A completed and signed agreement must be received by the department by October 30, 2015 in order for the software to be certified for tax year 2015. Answers to the questions in Section III C 4 should be attached.

Email to janet.cahee@dor.ms.gov