

## Software Developer Letter of Intent and Compliance Agreement for Tax Year 2019 for Alabama Paper Vendors

This **Letter of Intent** (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the Alabama Department of Revenue. By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

This LOI also incorporates all of the terms, requirements, and standards set forth in the Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet any of the standards or requirements set forth in the national letter of intent or in this specific 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 and paper returns submitted using your products.

The ADOR reserves the right to revoke the acceptance of any software vendor (industry partner) for errors which prevent the correct filing of paper returns, barcode returns and payment vouchers. This will result in the industry partner not being able to electronically file returns until the ADOR deems the issue has been resolved. If this occurs, the software vendor should not allow their customers (taxpayer or tax preparer) the ability to print their return until the issue has been resolved.

Please complete a registration form for each unique product your company offers.

**This form must be completed and submitted to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov) prior to submitting test or production returns and is due no later than October 1, 2019.**

COMPANY NAME	PRODUCT NAME	STATE SOFTWARE ID
DBA NAME		NACTP MEMBER NUMBER
ADDRESS	WEBSITE ADDRESS / URL	COMPANY FEIN
CITY	STATE	ZIP CODE
PRIMARY INDIVIDUAL FORMS CONTACT	PHONE NUMBER (     )	EMAIL ADDRESS
SECONDARY INDIVIDUAL FORMS CONTACT	PHONE NUMBER (     )	EMAIL ADDRESS
PRIMARY BUSINESS FORMS CONTACT	PHONE NUMBER (     )	EMAIL ADDRESS
SECONDARY BUSINESS FORMS CONTACT	PHONE NUMBER (     )	EMAIL ADDRESS
REGULATORY/COMPLIANCE CONTACT	PHONE NUMBER (     )	EMAIL ADDRESS

## 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

**NOTE:** 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 (      )
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AUTHORIZED ACCESS

☐ Individual ☐ Corporate ☐ Financial Institution Excise ☐ Fiduciary ☐ Pass-Through ☐ Business Privilege ☐ Withholding ☐ All Tax Types

COMPANY NAME	FIRST AND LAST NAME	EMAIL ADDRESS	PHONE NUMBER (      )
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☐ Individual ☐ Corporate ☐ Financial Institution Excise ☐ Fiduciary ☐ Pass-Through ☐ Business Privilege ☐ Withholding ☐ All Tax Types

Please attach additional sheets with authorized users if necessary.

## 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 NUMBER (      )	EMAIL ADDRESS	NATIONAL SOFTWARE ID*
REBRANDED PRODUCT NAME	CONTACT PERSON	PHONE NUMBER (      )	EMAIL ADDRESS	NATIONAL SOFTWARE ID*
REBRANDED PRODUCT NAME	CONTACT PERSON	PHONE NUMBER (      )	EMAIL ADDRESS	NATIONAL SOFTWARE ID*
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REBRANDED PRODUCT NAME	CONTACT PERSON	PHONE NUMBER (      )	EMAIL ADDRESS	NATIONAL SOFTWARE ID*

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

**For Rebranded Products, the Alabama Department of Revenue has the following requirements for paper forms approval:**

- Rebranded Products are required to complete an abbreviated paper forms approval process.

**Types of Software Product (Check only one)**☐ DIY/Consumer (Web-Based)☐ Professional/Paid Preparer (Web-Based)☐ DIY/Consumer (Desktop)☐ Professional/Paid Preparer (Desktop)**Tax Types Supported****Forms and Schedules Supported** Please check the box next to the forms your company will be supporting.**Individual Income Tax**☐ 40A – Individual Income Tax Return (Short Form)

• Schedule W-2 – Wages, Salaries, Tips, etc.

• 40V – Individual Income Tax Payment Voucher

☐ Form 40 – Individual Income Tax Return

• Schedule W-2 – Wages, Salaries, Tips, etc.

• Schedule HOF – Head of Family Schedule

• Schedule DS – Dependents Schedule

• Schedule A – Itemized Deductions

• Schedule B – Interest and Dividend Income

• Schedule DC – Donation Check-Offs

• Schedule CR – Credits for Taxes Paid to Other States

• Schedule D – Net Profit or Loss

• Schedule E – Supplemental Income and Loss

• Schedule NTC – Net Tax Calculation

• Schedule RC – Refundable Credit

• 40V – Individual Income Tax Payment Voucher

• NOL-85 – Computation of Net Operating Loss

• NOL-85A – Net Operating Loss Carryback or Carryforward

• Schedule KRCC-I – Recipient's Share of Capital for Individual Taxpayers

☐ Form 40NR – Individual Non-Resident Return

• Schedule W-2 – Wages, Salaries, Tips, etc.

• Schedule HOF – Head of Family Schedule

• Schedule DS – Dependents Schedule

• Schedule A – Itemized Deduction

• Schedule B – Interest and Dividend Income

• Schedule D – Profit from Sale of Real Estate, Stocks, Bonds, etc.

• Schedule E – Income from Rents, Royalties, Partnerships, Estates, Trust, and S Corporation

• Schedule NTC – Net Tax Calculation

• Schedule RC – Refundable Credit

• 40V – Individual Income Tax Payment Voucher

• NOL-85 – Computation of Net Operating Loss

• NOL-85A – Net Operating Loss Carryback or Carryforward

• Schedule KRCC-I – Recipient's Share of Capital for Individual Taxpayers

☐ 2210AL – Underpayment of Estimated Tax by Individuals☐ EOO – Alabama E-file Opt Out Election Form☐ 40ES – Estimated Tax☐ 4952A – Investment Interest Expense Deduction☐ Schedule ATC – Alabama Apprenticeship Tax Credit☐ Schedule ARA – Alabama Renewal Act Credit☐ Schedule DEC – Career Technical Dual Enrollment Credit☐ Schedule OC – Other Available Credits☐ Schedule HTC – Historic Tax Rehabilitation Credit☐ Schedule IRC – Alabama Irrigation/Reservoir Credit☐ Schedule SBA – Alabama Small Business and Agribusiness Jobs Credit☐ Schedule AATC – Alabama Accountability Tax Credit☐ Schedule AAC – Alabama Adoption Tax Credit☐ Schedule AJA – Alabama Jobs Act - Investment Credit**Corporate Income Tax**☐ 20C – Corporation Income Tax Return

• Schedule AB – Add-Back Form

• Schedule BC – Business Credits

• Schedule B-1 – Alabama Net Operating Loss Carryforward Acquisitions

• Schedule KRCC-B- Recipient's Share of Capital Credit for Business Entities, Including Trusts

• Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds

• BIT-V- Business Income Tax Payment Voucher

☐ 20C-C – Consolidated Corporation Income Tax Return

• BIT-V- Business Income Tax Payment Voucher

☐ 2220 AL – Underpayment of Estimated Tax for Corporations☐ 20C-CRE – Elect on to File Consolidated Corporate Income Tax Return**Financial Institution Excise Tax**☐ ET 1 – Financial Institution Excise Tax Return

• Schedule EC – Excise Credits

• Schedule B-1- Alabama Net Operating Loss Carryforward Acquisitions

• Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds

• FIE-V - Financial Institution Excise Tax Payment Voucher

☐ ET 1C – Consolidated Financial Institution Excise Tax Return

• FIE-V - Financial Institution Excise Tax Payment Voucher

**Fiduciary Income Tax**☐ 41 – Fiduciary Income Tax Return

• Schedule D – Profit or Loss from Sales of Assets

• Schedule E – Supplemental Income and Loss

• Schedule ESBT – Worksheet for Electing Small Business and Qualified Subchapter S Trusts

• Schedule K-1 (41) – Financial Income Tax Beneficiary Information

• Schedule G – Grantor Statement of Income, Deductions, Credits

• Schedule FC – Fiduciary Credits

• NOL-F85 – Computation of Net Operating Loss

• NOL-F85A – Application of Net Operating Loss, Carryback or Carryforward

• Form KRCC-Project/Distributing Entity Share of Capital Credit

• Schedule KRCC-B- Recipient's Share of Capital Credit For Business Entities, Including Trusts

• FDT-V - Fiduciary Income Tax Payment Voucher

☐ Form 4952A-Investment Interest Expense Deduction☐ EST 1-Application for Estate Tax Waiver**Pass-Through Entity Tax**☐ 65 – Partnership/Limited Liability Company Return of Income

• Schedule K-1 (65) – Owner's Share of Income, Deductions, Credits, etc.

• Schedule PAB – Add Back Form

• Schedule QIP-C – Qualified Investment Partnership Certification

• Schedule PC – Pass-Through Credits

- Schedule NRC-Exempt – Subchapter K Affidavit of Exemption by Nonresident
- Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds
- Form KRCC- Project/Distributing Entity Share of Capital Credit
- PTE-V - Pass Through Entity Payment Voucher

☐ Schedule NMC- Affordable Housing Member Consent Agreement

☐ PTE-R - Request for Relief of Composite Payment

☐ 20S - S-Corporation Information/Tax Return

- Schedule K-1 (20S) – Shareholder's Share of Income, Deductions, Credits, etc.
- Schedule PAB – Add Back Form
- Schedule PC – Pass-Through Credits
- Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds
- Form KRCC-Project/Distributing Entity Share of Capital Credit
- Schedule KRCC-B-Recipient's Share of Capital Credit For Business Entities, Including Trusts
- PTE-V - Pass Through Entity Payment Voucher

☐ Schedule NRA - Alabama Pass-Through Entity Nonresident Agreement

☐ 2220AL - Underpayment of Estimated Tax for Corporations

☐ PTE-C - Nonresident Composite Payment Return

- Schedule PTE-CK1
- Schedule NRC - Exempt - Subchapter K Affidavit of Exemption by Nonresident
- PTE-V - Pass Through Entity Payment Voucher

#### **Business Privilege Tax**

☐ BPT-IN – Business Privilege Tax Initial Privilege Tax Return

- BPT-V – Business Privilege Tax Payment Voucher

☐ CPT – Business Privilege Tax Return and Annual Report (C Corporation and Other Specified Entities)

- Schedule AL-CAR – Secretary of State Corporation Annual Report

- BPT-NW – Balance Sheet- New Worth Computation (For Forms CPT and PPT)

- BPT-V – Business Privilege Tax Payment Voucher

☐ Schedule G – Financial Institution Group Computation Schedule

☐ PPT – Business Privilege Tax Return and Annual Report (Pass-Through Entities)

- Schedule AL-CAR – Secretary of State Corporation Annual Report
- BPT-NW – Balance Sheet- New Worth Computation (For Forms CPT and PPT)
- BPT-NWI – Balance Sheet - Net Worth Computation (PPT)
- BPT-V – Business Privilege Tax Payment Voucher

☐ Schedule BPT-E – Family Limited Liability Entity Election Form (PPT)

#### **Withholding Tax**

☐ A-1 – Employer's Quarterly Return of Income Tax Withheld

☐ A-3 – Annual Reconciliation of Alabama Income Tax Withheld

☐ A-4 – Employee's Withholding Tax Exemption Certificate

☐ A-4MS – Nonresident Military Spouse Withholding Tax Exemption Certificate

☐ A-6 – Employer's Monthly Return of Income Tax Withheld

☐ WNR-V – Withholding on Sales or Transfers of Real Property and Associated Tangible Personal Property by Nonresidents Payment Voucher

#### **Electronic Forms**

☐ AL8453 – Individual Income Tax Declaration for Electronic Filing

☐ AL8453-OL – Individual Income Tax Declaration for On-Line Filing

☐ AL8453-B – Business Privilege Declaration for Electronic Filing

☐ AL8453-C – Corporate Declaration for Electronic Filing

☐ AL8453-FDT – Fiduciary Declaration for Electronic Filing

☐ AL8453-PTE – S-Corporation/Partnership Declaration for Electronic Filing

## **Communications and Expectations**

### **Documents and Materials**

Alabama Department of Revenue paper form documentation will be posted/provided at the following locations:

FTA State Exchange System (SES)

### **Refund Expectations**

To assist Taxpayers and Tax Professionals expecting refunds, Alabama Department of Revenue is providing a URL and/or a statement about refund processing. Industry partners should use this statement and/or URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is communicating a consistent refund timing message.

For the most up-to-date information concerning the status of your current year refund, call 1-855-894-7391 or check our website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov), then click on "Where's My Refund. Return processing times vary depending on many factors, including complexity of the return and our identity verification processes. Please allow 8 to 12 weeks to receive your refund.

The Department is once again converting some tax refunds to a paper check that were requested to be delivered by direct deposit. Making this change is intended to prevent criminals from easily diverting fraudulently filed refunds to their own accounts. Avoiding potential refund fraud by sending paper checks outweighs taking the risk of sending a refund electronically to the wrong party.

### **State Driver's License/ID Card Expectations**

To help Taxpayers, Tax Professionals and Industry partners understand the jurisdiction requirements for State Driver's Licenses or ID Cards, Alabama Department of Revenue is providing the following expectations:

For printed/paper forms requesting the DL/ID Card Information:

- Alabama Department of Revenue requests the DL/ID Card Information on the form(s) be masked

### **Statement:**

To assist Taxpayers and Tax Professionals filing returns, Alabama Department of Revenue is providing a URL and/or a statement regarding expectations for the DL/ID Card. Industry partners will use this statement or URL to communicate and help set the appropriate expectations with external stakeholders.

The Alabama Department of Revenue is committed to fighting stolen identity refund fraud. To that end, the Department request that taxpayer's driver license number or State Issued ID number, as well as the state that issued it, the issue date and expiration date be submitted with the return. Omitting any of this information will cause your return to be rejected and a paper return must be filed.

## **Questions, Requirements, Standards and Recommendations**

Do you require your users/customers to download and apply product updates to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

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## **2019 Guidelines for Reproduced Tax Forms**

### **Introduction**

The Alabama Department of Revenue (ADOR) accepts substitute or reproduced tax forms for approval prior to Income Tax filing season. The department has established these guidelines for software developers, computer tax processors, commercial printers, business forms companies, and any individual or business that plans to market, distribute, or file reproduced tax forms in any manner.

The term "form" as used in these guidelines includes tax returns, schedules, statements, and payment vouchers.

**All substitute forms are required to look like the official ADOR forms and must be capable of being processed in the same manner as the official forms.**

**Complete and submit a signed copy of the Alabama Paper Vendor Registration form LOI-P to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov). This form is required to be sent in by October 1, 2019. Reproduced forms submitted without a registration form on file will not be reviewed for approval.**

### **What's New For TY2019**

1. Please review our new handbook and test package posted on SES.
2. Please submit all request for form content approval to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov)
3. Please submit all request for 1-D and 2-D barcode approval to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov)

### **Reminders**

**Please make sure you submit your forms with the Request for Substitute Forms Approval Sheet, Barcode Approval Sheet, or your companies' version of these sheets.**

### **Approval – Original Submission**

All reproduced forms must be approved by the ADOR. Most Income Tax forms are updated annually for form content. Forms that were not updated from the prior year are not required for re-approval; however forms are required to be submitted for barcode approval each year. **It is the responsibility of the company to maintain the current version of all forms.**

Forms are required to be submitted for review prior to distribution or released to customers. A form that has not been approved, but is included in the release of a product, **must have a prominent notice on the form stating that it has not been approved for filing and should not be filed.** The department reserves the right to deny and/or reject any form that does not follow the guidelines specified in this document.

1. A Request for Substitute Forms Approval sheet **is required** to accompany each form/group of forms submitted for form content approval. A Request for Barcode Approval Sheet **is required** to accompany each form/group of forms submitted for barcode approvals. Check the "Original" box and list the Alabama forms code of each form being submitted for approval.
2. Tax Returns/Forms – Scenarios will include a sufficient number of returns to ensure all keyed fields are tested. All test scenarios included in the vendor barcode requirements for returns and vouchers are mandatory submissions as required by the department. If you submit less than what has been provided, you will be asked to resubmit the required number of forms.

### **Guidelines and Requirements**

Be sure to review and adhere to the layout and barcode requirements prior to submission. Refer to the State Exchange System website at: <https://taxadmin.kiteworks.com>.

### **Scanned/Optical Character Recognition (OCR) Forms**

Scanned/OCR forms (individual and business) require a sufficient number of filing scenarios to ensure all keyed fields are tested. These scenarios will be

verified and validated for the printed test data on the forms matching the required field layouts in the barcodes. Therefore, the department **will no longer accept** any test scenarios created by the vendors but has provided scenarios for each form on the State Exchange System website that are documented in the barcode requirements.

If the forms being submitted do not contain the required test scenarios provided by the department, your scenarios will not be reviewed, and you will be asked to resubmit with the required test scenarios.

## Forms/Barcodes Submission

Substitute form developers must submit forms by electronic mail. Electronic mail requires forms to be sent in a portable document format (PDF) and will be printed using Adobe Reader 9 or later version. Please send forms for Form Content Approval to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov). Please send Barcode Approvals to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov). We do not send confirmation of receipt of forms. You will be notified by email, generally within 10 business days, of your approval of form content and barcode reviews. Your Alabama vendor identification number must appear in the bottom right corner on each page of the forms being submitted for form content and 1-D and 2-D barcode approval.

The vendor code for all vouchers **must** be placed in the designated vendor code field located in the title of the voucher.

Please make sure your vendor code is in the subject line of the emails submitted.

If there are problems in scanning the 1-D and 2-D barcode forms, you will be notified by electronic mail to re-submit the forms in paper format by USPS or Federal Express mail services to the following address:

**Alabama Department of Revenue**  
Gordon Persons Building  
Room 4227  
50 North Ripley Street  
Montgomery, AL 36132

**\*\*FORMS WILL NOT BE ACCEPTED FOR ORIGINAL BARCODE OR CONTENT APPROVAL AFTER 12/02/2019.**

## Issues or Concerns

If you have any issues or concerns regarding the Form Content or Barcode Approval Process for Individual Income and Business Tax forms, please contact [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov).

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### Signature:

- ☐ I acknowledge that all paper returns received by the Alabama Department of Revenue generated from this software will be printed from the initially approved product version, or a subsequent product update.
- ☐ I acknowledge that Alabama Department of Revenue will be notified of any incorrect and/or missing calculation for any paper returns submitted to the Alabama Department of Revenue.

As the representative of the above named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements listed above. The **Alabama Department of Revenue** reserves the right to revoke approval acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to above stated requirements.

As an approved **Alabama Department of Revenue** provider, I agree to provide true, accurate, current, and complete information about my company. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, the **Alabama Department of Revenue** has the right to deny, suspend, or terminate my account.

(AUTHORIZED REPRESENTATIVE) PRINTED NAME	EMAIL ADDRESS	TITLE
(AUTHORIZED REPRESENTATIVE) SIGNATURE	DATE	PHONE NUMBER

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### 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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**Comments and/or software limitations: (If the limitations are not listed, accommodations will not be considered during testing.)**

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**Contact Information:**

**Andrea Wyatt**

Forms Coordinator – Pass-Through and Fiduciary Forms

(334) 353-9477

[andrea.wyatt@revenue.alabama.gov](mailto:andrea.wyatt@revenue.alabama.gov)

**Tymecca Pearson**

Forms Coordinator – Corporate, Financial Institution Excise and Business Privilege Tax Forms

(334) 353-2951

[tymecca.pearson@revenue.alabama.gov](mailto:tymecca.pearson@revenue.alabama.gov)

**Kimberly McCain**

Forms Coordinator – Individual and Withholding Tax Forms

(334) 353-1019

[kimberly.mccain@revenue.alabama.gov](mailto:kimberly.mccain@revenue.alabama.gov)