



STATE OF CALIFORNIA
Franchise Tax Board

California

Letter of Intent

Tax Year 2019

08/28/19

2019 Tax Software Provider California Franchise Tax Board Letter of Intent

By submitting this Letter of Intent (LOI) to the California Franchise Tax Board (FTB), 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. See Publication 1346X California Individual and Fiduciary e-file Return and Stand-Alone Payment Guide, Publication 1346B Business e-file Return and Stand-Alone Payment Guide, and Publication 1098 Annual Requirements and Specification section *Program Compliance* process.

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 FTBLOI@ftb.ca.gov.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
Regulatory/Compliance Contact		
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)
Tax Software Engine		
*If you have additional EFINs/ETINs, please list them on a separate sheet and attach it to this submission.		

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 (No group email allowed.)
- 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

Please 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)

- | | | | | | |
|--------------------------------|---------------------------------|---------------------------------------|--------------------------------|---------------------------------|------------------------------------|
| Forms <input type="checkbox"/> | e-file <input type="checkbox"/> | Individual Income Tax (540 Series) | Forms <input type="checkbox"/> | e-file <input type="checkbox"/> | Corporation Tax (100 Series) |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax (Form 541) | <input type="checkbox"/> | <input type="checkbox"/> | Partnership/LLC Tax (Form 565/568) |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | Exempt Organization (Form 199) |

Type of substitute forms supported

- Use CTP final PDF Forms
- Build form in Software

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 California Franchise Tax Board has the following requirements for paper forms and/or e-file PATS approval.

- Rebranded Products may be required to complete an abbreviated e-file ATS/paper form approval process

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
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Secondary Individual Forms Contact	Phone	Email Address
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Primary Business Forms Contact	Phone	Email Address
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Secondary Business Forms Contact	Phone	Email Address
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*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.

Forms and schedules supported (check all that apply)

Use the section to list forms and schedules your company will be supporting. Please note if the form is supported for print and e-file returns or printed returns only. If the form is not supported, then leave the column blank.

If you are requesting to view the substitute forms for either of the reasons below please check the box:

- Reproduce official Franchise Tax Board (FTB) forms for training purposes only.
- Support E-File only, access to sub form folders for viewing purposes only.

FORMS & SCHEDULES	INDIVIDUAL RETURN FORMS	SECTION SUPPORTED				
		e-file	Substitute Forms	2D Barcode	Scannable Voucher	Absolute Position
Form 540	California Resident Income Tax Return					
Form 540 2EZ	California Resident Income Tax Return					
Form 540NR	California Nonresident or Part-Year Resident Income Tax Return					
Schedule CA (540)	California Adjustments – Residents					
Schedule CA (540NR)	California Adjustments – Nonresidents or Part-Year Residents					
Schedule D (540)	California Capital Gain or Loss Adjustment					
Schedule D (540NR)	California Capital Gain or Loss Adjustment					
Schedule P (540)	Alternative Minimum Tax and Credit Limitations – Residents					
Schedule P (540NR)	Alternative Minimum Tax and Credit Limitations – Nonresidents and Part-Year Residents					
Form 570	Nonadmitted Insurance Tax Return					
Form 587	Nonresident Withholding Allocation Worksheet					
Form 588	Nonresident Withholding Waiver Request					
Form 589	Nonresident Reduced Withholding Request					
Form 590	Withholding Exemption Certificate					
Form 590P	Nonresident Withholding Exemption Certificate for Previously Reported Income					
Form 592	Resident and Nonresident Withholding Statement					
Form 592A	Payment Voucher for Foreign Partner or Member Withholding					
Form 592-B	Resident and Nonresident Withholding Tax Statement					
Form 592F	Foreign Partner or Member Annual Return					
Form 592-V	Payment Voucher for Resident and Nonresident Withholding					
Form 592PTE	Pass-Through Entity Annual Withholding Return					
Form 592Q	Payment Voucher for Pass-Through Entity Withholding					
Form 593	Real Estate Withholding Tax Statement					
Form 593C	Real Estate Withholding Certificate					
Form 593E	Real Estate Withholding - Computation of Estimated Gain or Loss					
Form 593I	Real Estate Withholding Installment Sale Acknowledgment					
Form 593-V	Payment Voucher for Real Estate Withholding					
Form 3503	Natural Heritage Preservation Credit					
Form 3504	Enrolled Tribal Member Certification					
Form 3506	Child and Dependent Care Expenses Credit					
Form 3507	Prison Inmate Labor Credit					

FORMS & SCHEDULES	INDIVIDUAL RETURN FORMS	SECTION SUPPORTED				
		e-file	Substitute Forms	2D Barcode	Scannable Voucher	Absolute Position
Form 3510	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries					
Form 3514	California Earned Income Tax Credit					
Form 3520-PIT	Individual or Fiduciary Power of Attorney Declaration					
Form 3520-RVK	Power of Attorney Declaration Revocation					
Form 3521	Low-Income Housing Credit					
Form 3523	Research Credit					
Form 3525	Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.					
Form 3526	Investment Interest Expense Deduction					
Form 3531	California Competes Tax Credit					
Form 3532	Head of Household Filing Status Schedule					
Form 3533	Change of Address for Individuals					
Form 3533-B	Change of Address for Businesses, Exempt Organizations, Estates and Trusts					
Form 3534	Tax Information Authorization					
Form 3535	FTB 3535, Tax Information Authorization Revocation					
Form 3540	Credit Carryover and Recapture Summary					
Form 3541	Motion Picture And Television Credit					
Form 3546	Enhanced Oil Recovery Credit					
Form 3547	Donated Agricultural Products Transportation Credit					
Form 3548	Disabled Access Credit for Eligible Small Business					
Form 3551	Sale of Credit Attributable to an Independent Film					
Form 3554	New Employment Credit					
Form 3592	College Access Tax Credit					
Form 3596	Paid Preparer’s Due Diligence Checklist for California Earned Income Tax Credit					
Form 3800	Tax Computation for Certain Children with Unearned Income					
Form 3801	Passive Activity Loss Limitations					
Form 3801-CR	Passive Activity Credit Limitations					
Form 3803	Parents’ Election to Report Child’s Interest and Dividends					
Form 3805E	Installment Sale Income					
Form 3805P	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts					
Form 3805V	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations					
Form 3805Z	Enterprise Zone Deduction and Credit Summary					

FORMS & SCHEDULES	INDIVIDUAL RETURN FORMS	SECTION SUPPORTED				
		e-file	Substitute Forms	2D Barcode	Scannable Voucher	Absolute Position
Form 3806	Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction					
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)					
Form 3808	Manufacturing Enhancement Area Credit Summary (MEA)					
Form 3809	Targeted Tax Area Deduction and Credit Summary (TTA)					
Form 3814	New Donated Fresh Fruits or Vegetables Credit					
Form 3840	California Like-Kind Exchanges					
Form 3885A	Depreciation and Amortization Adjustments					
Form 5805	Underpayment of Estimated Tax by Individuals and Fiduciaries					
Form 5805F	Underpayment of Estimated Tax by Farmers and Fishermen					
Form 5870A	Tax on Accumulation Distribution of Trusts					
Form 8453	California e-file Return Authorization for Individuals					
Form 8453-OL	California Online e-file Return Authorization for Individuals					
Form 8453 (PMT)	California Payment for Automatic Extension and Estimate Payment Authorization for Individuals					
Form 8454	e-file Opt-Out Record for Individuals					
Form 8455	California e-file Payment Record for Individuals					
Form 8879	California e-file Signature Authorization for Individuals					
Form 8879 (PMT)	California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries					
Form 540-ES Scannable	Estimated Tax for Individuals					
Form 3519	Payment for Automatic Extension for Individuals					
Form 3582	Payment Voucher for Individual e-filed Returns					
Form 3582 X	Payment Voucher for Individual e-filed Amended Returns					
CA Form W-2	Wage and Tax Statement					
Schedule D-1	Sales of Business Property					
Schedule G-1	Tax on Lump Sum Distributions					
Schedule R	Apportionment and Allocation of Income					
Schedule S	Other State Tax Credit					
Schedule X	California Explanation of Amended Return Changes					
Schedule RDP	California RDP Adjustments Worksheet					
IRS Form W-2G	Certain Gambling Winnings					
IRS Form 1099-R	Distributions From Pensions, Annuities Retirement or Profit-Sharing Plans, IRA's, etc.					
Stand-Alone	EFW Estimate Payments					
Stand-Alone	EFW Extension Payments					

FORMS & SCHEDULES	INDIVIDUAL RETURN FORMS	SECTION SUPPORTED				
		e-file	Substitute Forms	2D Barcode	Scannable Voucher	Absolute Position

Please indicate if your software has restrictions on any of the forms above by listing the sections on the form or line numbers that you do not support. (Attach additional sheet if necessary.)

FORMS & SCHEDULES	FIDUCIARY RETURN FORMS	SECTION SUPPORTED				
		e-file	Substitute Forms	2D Barcode	Scannable Voucher	Absolute Position
Form 541	California Fiduciary Income Tax Return					
Schedule D	Capital Gain or Loss					
Schedule J	Trust Allocation of an Accumulation Distribution					
Schedule K-1	Beneficiary's Share of Income, Deductions, Credits, etc.					
Schedule P	Alternative Minimum Tax and Credit Limitations Fiduciaries					
Form 592-B	Resident and Nonresident Withholding Tax Statement					
Form 593	Real Estate Withholding Tax Statement					
Form 3503	Natural Heritage Preservation Credit					
Form 3507	Prison Inmate Labor Credit					
Form 3510	Credit for Prior Year Alternative Minimum Tax Individuals or Fiduciaries					
Form 3521	Low-Income Housing Credit					
Form 3523	Research Credit					
Form 3526	Investment Interest Expense Deduction					
Form 3531	California Competes Tax Credit					
Form 3540	Credit Carryover and Recapture Summary					
Form 3541	Motion Picture and Television Credit					
Form 3546	Enhanced Oil Recovery Credit					
Form 3547	Donated Agricultural Products Transportation Credit					
Form 3548	Disabled Access Credit for Eligible Small Business					
Form 3554	New Employment Credit					
Form 3592	College Access Tax Credit					
Form 3801	Passive Activity Loss Limitations					
Form 3801-CR	Passive Activity Credit Limitations					
Form 3805E	Installment Sale Income					
Form 3805V	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations					
Form 3805Z	Enterprise Zone Deduction and Credit Summary					
Form 3806	Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction					
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)					
Form 3808	Manufacturing Enhancement Area Credit Summary (MEA)					
Form 3809	Targeted Tax Area Deduction and Credit Summary (TTA)					
Form 3814	New Donated Fresh Fruits or Vegetables Credit					
Form 3840	California Like-Kind Exchanges					
Form 3885F	Depreciation and Amortization Adjustments					
Form 5805	Underpayment of Estimated Tax by Individuals and Fiduciaries					
Form 5805F	Underpayment of Estimated Tax by Farmers and Fishermen					

FORMS & SCHEDULES	FIDUCIARY RETURN FORMS	SECTION SUPPORTED				
		e-file	Substitute Forms	2D Barcode	Scannable Voucher	Absolute Position
Form 5806	Underpayment of Estimated Tax by Corporations					
Form 5870A	Tax on Accumulation Distribution of Trusts					
CA Form W-2	Wage and Tax Statement					
Schedule D-1	Sales of Business Property					
Schedule G-1	Tax on Lump Sum Distributions					
Schedule S	Other State Tax Credit					
IRS Form 1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, etc.					
IRS Form W-2G	Certain Gambling Winnings					
Stand-Alone	EFW Estimate Payments					
Stand-Alone	EFW Extension Payments					
Form 541-A	Trust Accumulation of Charitable Amounts					
Form 541-B	Charitable Remainder and Pooled Income Trusts					
Form 541-QFT	California Income Tax Return for Qualified Funeral Trusts					
Form 541-T	California Allocation of Estimated Tax Payments to Beneficiaries					
Form 8453-FID	California e-file Return Authorization for Fiduciaries					
Form 8453-FID (PMT)	California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries					
Form 8455-FID	California e-file Payment Record for Fiduciaries					
Form 8879-FID	California e-file Signature Authorization for Fiduciaries					
Form 541-ES	Estimated Tax for Fiduciaries					
Form 3563	Payment for Automatic Extension for Fiduciaries					
Form 3843	Payment Voucher for Fiduciary e-filed Returns					

Please indicate if your software has restrictions on any of the forms above by listing the sections on the form or line numbers that you do not support. (Attach additional sheet if necessary.)

FORMS & SCHEDULES	BUSINESS CORPORATION RETURN FORMS	SECTION SUPPORTED			
		e-file	Substitute Forms	Sub-Scan Forms	Scannable Voucher
Form 100	CA Corporation Franchise or Income Tax Return				
Form 100S	CA S Corporation Franchise or Income Tax Return				
Form 100W	CA Corporation Franchise or Income Tax Return – Water’s Edge Filers				
Schedule B (100S)	S Corporation Depreciation and Amortization				
Schedule C (100S)	S Corporation Tax Credits				
Schedule D (100S)	S Corporation Capital Gains and Losses and Built-In Gains				
Schedule H (100)	Dividend Income Deduction				
Schedule H (100S)	S Corporation Dividend Income Deduction				
Schedule H (100W)	Dividend Income Deduction – Water’s-Edge Filers				
Schedule K-1 (100S)	Shareholder’s Share of Income, Deductions, Credits, etc.				
Schedule P (100)	Alternative Minimum Tax and Credit Limitations - Corporations				
Schedule P (100W)	Alternative Minimum Tax and Credit Limitations – Water’s-Edge Filers				
Schedule QS (100S)	Qualified Subchapter S Subsidiary (QSub) Information				
Form 100WE	Water’s Edge Election				
Form 100X	Amended Corporation Franchise or Income Tax Return				
Schedule K-1 (568)	Member’s Share of Income, Deductions, Credits, etc.				
Form 592-B	Resident and Nonresident Withholding Tax Statement				
Form 593	Real Estate Withholding Tax Statement				
Form 2416	Schedule of Included Controlled Foreign Corporations (CFC)				
Form 2424	Water’s Edge Foreign Investment Interest Offset				
Form 3521	Low-Income Housing Credit				
Form 3523	Research Credit				
Form 3531	California Competes Tax Credit				
Form 3540	Credit Carryover and Recapture Summary				
Form 3541	CA Motion Picture and Television Credit				
Form 3544	Assignment of Credit				
Form 3548	Disabled Access Credit for Eligible Small Businesses				
Form 3554	New Employment Credit				
Form 3592	College Access Tax Credit				
Form 3725	Assets Transferred from Corporation to Insurance Company				
Form 3726	Deferred Intercompany Stock Account (DISA) and Capital Gains Information				
Form 3801	Passive Activity Loss Limitations				
Form 3801-CR	Passive Activity Credit Limitations				
Form 3802	Corporate Passive Activity Loss and Credit Limitations				
Form 3805E	Installment Sale Income				
Form 3805Q	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations				

FORMS & SCHEDULES	BUSINESS CORPORATION RETURN FORMS	SECTION SUPPORTED			
		e-file	Substitute Forms	Sub-Scan Forms	Scannable Voucher
Form 3805Z	Enterprise Zone Deduction and Credit Summary				
Form 3806	Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction				
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary				
Form 3808	Manufacturing Enhancement Area Credit Summary				
Form 3809	Targeted Tax Area Deduction and Credit Summary				
Form 3814	New Donated Fresh Fruits or Vegetables Credit				
Form 3834	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts				
Form 3840	California Like-Kind Exchanges				
Form 3885	Corporation Depreciation and Amortization				
Form 5806	Underpayment of Estimated Tax by Corporations				
Schedule D-1	Sales of Business Property				
Schedule R	Apportionment and Allocation of Income				
Stand-Alone	EFW Extension Payments				
Stand-Alone	EFW Estimate Payments				
Form 100-ES	Corporation Estimated Tax				
Form 1115	Request for Consent for a Water's-Edge Re-Election				
Form 1117	Request to Terminate Water's-Edge Election				
Form 3520-BE	Business Entity or Group Nonresident Power of Attorney Declaration				
Form 3539	Payment for Automatic Extension for Corporations and Exempt Organizations				
Form 3574	Special Election for Business Trusts and Certain Foreign Single Member LLCs				
Form 3576	Pending Audit Tax Deposit Voucher for Individuals				
Form 3577	Pending Audit Tax Deposit Voucher for Corporations				
Form 3578	Pending Audit Tax Deposit for Limited Liability Companies (LLCs)				
Form 3579	Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs				
Form 3580	Application and Election to Amortize Certified Pollution Control Facility				
Form 3581	Tax Deposit Refund and Transfer Request				
Form 3586	Payment Voucher for Corporations and Exempt Organizations e-filed Returns				
Form 3864	Group Nonresident Return Election				
Form 8453-BE (PMT)	California Payment Authorization for Business Entities				
Form 8453-C	California e-file Return Authorization for Corporations				
Schedule 1067A	Nonresident Group Return Schedule				

FORMS & SCHEDULES	BUSINESS CORPORATION RETURN FORMS	SECTION SUPPORTED			
		e-file	Substitute Forms	Sub-Scan Forms	Scannable Voucher
Schedule 1067B	Group Nonresident Return Payment Transfer Request				

Please indicate if your software has restrictions on any of the forms above by listing the sections on the form or line numbers that you do not support. (Attach additional sheet if necessary.)

FORMS & SCHEDULES	BUSINESS COMBINED RETURN FORMS	SECTION SUPPORTED		
		e-file	Substitute Forms	Sub-Scan Forms
Combined Report Method	Stacked/Nested			
	Combined Report Schedule (Publication 1061)			
	Combination of Stacked/Nested and Combined Report Schedule			
Form 100 Combined	Combined Report Return			
	Combined Eliminations Return			
	Combined Adjustments Return			
Form 100 Combined Schedule 1A	Net Income Before State Adjustments			
Form 100 Combined Schedule 1B	Income Subject To Apportionment			
Form 100 Combined Schedule 1C	Intercompany Transactions			
Form 100 Combined Schedule 3	Tax Year Alignment			
Form 100 Combined Schedule H	Dividend Income Deduction			
Form 100W Combined	Combined Report Return – Water’s Edge Filers			
	Eliminations Combined Report Return – Water’s Edge Filers			
	Adjustments Combined Report Return – Water’s Edge Filers			
Form 100W Combined Schedule 1A	Net Income Before State Adjustments			
Form 100W Combined Schedule 1B	Income Subject To Apportionment			
Form 100W Combined Schedule 1C	Intercompany Transactions			
Form 100W Combined Schedule 3	Tax Year Alignment			
Form 100W Combined Schedule H	Dividend Income Deduction			
Form 100 Combined Schedule 4	Interest Offset			
Form 100W Combined Schedule 4	Interest Offset			
Form 100 Combined Schedule 5A-5C-5D	Apportionment and Income Assignment			
Form 100W Combined Schedule 5A-5C-5D	Apportionment and Income Assignment			
Form 100 Combined Schedule 5B	Partial Year Property Factor			

FORMS & SCHEDULES	BUSINESS COMBINED RETURN FORMS	SECTION SUPPORTED		
		e-file	Substitute Forms	Sub-Scan Forms
Form 100W Combined Schedule 5B	Partial Year Property Factor			
Form 100 Combined Schedule 5F	Net Income and Tax			
Form 100W Combined Schedule 5F	Net Income and Tax			
Form 100 Combined Schedule 6	Alternative Minimum Tax			
Form 100W Combined Schedule 6	Alternative Minimum Tax			
Form 100 Combined Schedule L	Balance Sheet			
Form 100W Combined Schedule L	Balance Sheet			
Form 100 Combined Schedule M1	Income Reconciliation			
Form 100W Combined Schedule M1	Income Reconciliation			
Form 100 Combined Schedule M2	Unappropriated Retained Earnings Analysis			
Form 100W Combined Schedule M2	Unappropriated Retained Earnings Analysis			
Form 100 Combined Schedule P	Alternative Minimum Tax			
Form 100W Combined Schedule P	Alternative Minimum Tax			
Form 100 Combined Schedule R-6	Contributions Adjustment			
Form 100W Combined Schedule R-6	Contributions Adjustment			
Form 100 Combined Schedule V	Costs of Goods Sold			
Form 100W Combined Schedule V	Costs of Goods Sold			
CA-Form 3523	Research Credit			
CA-Form 3531	California Competes Tax Credit			
CA-Form 3540	Credit Carryover and Recapture Summary			
CA-Form 3541	Motion Picture And Television Credit			
CA-Form 3554	New Employment Credit			
CA-Form 3592	College Access Tax Credit			
CA-Form 3802	Corporate Passive Activity Loss and Credit Limitations			
CA-Form 3805Q	NOL And Disaster Loss			

FORMS & SCHEDULES	BUSINESS COMBINED RETURN FORMS	SECTION SUPPORTED		
		e-file	Substitute Forms	Sub-Scan Forms
CA-Form 3805Z	Enterprise Zone Deduction and Credit Summary			
CA-Form 3814	New Donated Fresh Fruits or Vegetables Credits			
CA-Form 3840	California Like-Kind Exchanges			
CA-Form 3885	Depreciation And Amortization			

Please indicate if your software has restrictions on any of the forms above by listing the sections on the form or line numbers that you do not support. (Attach additional sheet if necessary.)

FORMS & SCHEDULES	BUSINESS PARTNERSHIP and LIMITED LIABILITY COMPANY RETURN FORMS	SECTION SUPPORTED			
		e-file	Substitute Forms	Sub-Scan Forms	Scannable Voucher
Form 565	Partnership Return of Income				
Form 568	Limited Liability Company Return of Income				
Form 3832 (568)	Limited Liability Company Nonresident Members' Consent				
Form 3885L (568)	Depreciation and Amortization				
Form 3885P (565)	Depreciation and Amortization Method for Completed Long-Term Contracts				
Schedule D (565)	Capital Gain or Loss				
Schedule D (568)	Capital Gain or Loss				
Schedule EO (565)	Pass-Thru Entity Ownership (Partnership)				
Schedule EO (568)	Pass-Thru Entity Ownership (LLC)				
Schedule K-1 (565)	Partner's Share of Income, Deductions, Credits, etc.				
Schedule K-1 (568)	Partner's Share of Income, Deductions, Credits, etc.				
Form 592-B	Resident and Nonresident Withholding Tax Statement				
Form 593	Real Estate Withholding Tax Statement				
Form 3521	Low-Income Housing Credit by Section 232701d				
Form 3523	Research Credit				
Form 3531	California Competes Tax Credit				
Form 3540	Credit Carryover and Recapture Summary				
Form 3541	CA Motion Picture and Television Credit				
Form 3548	Disabled Access Credit for Eligible				
Form 3554	New Employment Credit Small Businesses				
Form 3592	College Access Tax Credit				
Form 3805E	Installment Sale Income				
Form 3805Z	Enterprise Zone Deduction and Credit Summary				
Form 3806	Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction				
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary				
Form 3808	Manufacturing Enhancement Area Credit Summary				
Form 3809	Targeted Tax Area Deduction and Summary				
Form 3814	New Donated Fresh Fruits or Vegetables Credit				
Form 3834	Interest Computation Under the Look-Back				
Form 3840	California Like-Kind Exchanges				
Schedule D-1	Sales of Business Property				
Schedule R	Apportionment and Allocation Income				
Stand-Alone	EFW Extension Payments				
Stand-Alone	EFW Annual Tax Payments				
Stand-Alone	EFW Estimated Fee Payments				
Form 3522	LLC Tax Voucher				

FORMS & SCHEDULES	BUSINESS PARTNERSHIP and LIMITED LIABILITY COMPANY RETURN FORMS	SECTION SUPPORTED			
		e-file	Substitute Forms	Sub-Scan Forms	Scannable Voucher
Form 3636	Estimated Fee for LLCs				
Form 3537	Payment for Automatic Extension for LLCs				
Form 3538	Payment for Automatic Extension for LPs, LLPs, and /REMICs				
Form 3587	Payment Voucher for LP, LLP, and REMIC e-filed Returns				
Form 3588	Payment Voucher for LLC e-filed Returns				
Form 8453-LLC	California e-file Return Authorization for Limited Liability Companies				
Form 8453-P	California e-file Return Authorization for Partnerships				

Please indicate if your software has restrictions on any of the forms above by listing the sections on the form or line numbers that you do not support. (Attach additional sheet if necessary.)

FORMS & SCHEDULES	BUSINESS EXEMPT ORGANIZATION RETURN FORMS	SECTION SUPPORTED		
		e-file	Substitute Forms	Sub-Scan Forms
Form 109	Exempt Organization Business Income Tax Return			
Form 199	CA Exempt Organization Annual Information Return			
Form 3500	Exemption Application			
Form 3500A	Submission of Exemption Request and Instructions			
Form 3502	Nonprofit Corporation Request for Pre-Dissolution Tax Abatement			
Form 3509	Political or Legislative Activities by Section 232701d			
Form 3885	Corporation Depreciation and Amortization			
Form 3885F	Depreciation and Amortization			
Form 8453-EO	California e-file Return Authorization for Exempt Organizations			

Please indicate if your software has restrictions on any of the forms above by listing the sections on the form or line numbers that you do not support. (Attach additional sheet if necessary.)

Communication and Expectations

Documents and materials

California Franchise Tax Board e-file and paper form documentation will be provided at the following locations:

- FTA State Exchange System (SES)
- California Franchise Tax Board Website ftb.ca.gov

Refund expectations

California Franchise Tax Board is providing a URL about refund processing. Industry partners must use this 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.

URL: <https://www.ftb.ca.gov/refund/index.asp>

Driver's license/ID card expectations

California Franchise Tax Board is providing the following expectations and information:

For e-file returns:

California Franchise Tax Board requests the DL/ID Card information with the tax return

California Franchise Tax Board is providing a URL 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.ftb.ca.gov/about-ftb/newsroom/tax-news/print-version/october-2017.pdf>

Statement: California driver's license or state ID card information is not required to e-file a California tax return and tax returns will not be rejected if this information isn't provided. We ask for your assistance to combat stolen-identity tax fraud and to protect taxpayers and their refunds.

Publication 1098 Expectations

Our company agrees to comply with FTB Pub. 1098, Part I, Annual Requirements and Specifications for the Distribution and Use of Substitute, Scannable, Absolute Position and Reproduced Tax Forms, and Part II, Annual Requirements and Specifications for the Development of 2D Barcodes. Specifically, our company agrees to:

1. Request review and approval of substitute/scannable/2D and exact positioning tax forms based on final FTB forms posted on the State Exchange and release only those FTB approved tax forms to our customers and clients.
2. When notified by FTB, promptly correct errors in our company's substitute/scannable/2D and absolute positioning tax forms and substantiate to FTB that our company corrected the errors and notified customers or clients of the corrections. Continue to educate customers to prevent problem tax returns from being generated.
3. Notify customers or clients of the computer hardware requirements, including printers, printer fonts and settings, font cartridges, etc., necessary to produce our company's substitute/scannable/2D and absolute positioning tax forms approved by FTB.
4. Identify to FTB all substitute/scannable/2D and absolute positioning tax forms and tax software programs that use our company's three-digit identification code.
5. Notify FTB of any critical software problems identified after we release products to customers.
6. Abide by the provisions of Senate Bill 1724 signed into law on September 30, 2000, (amending Sections 17530.5, 22251, and 22253 of the Business and Professions Code and adding Sections 1799.1a to the Civil Code and 18621.7 to the Revenue and Taxation Code). This law requires FTB to approve only those commercially developed tax preparation forms and software that comply with the privacy and confidentiality provisions described in these codes.
7. Authorize FTB to include our company name in various public information material designed to inform tax practitioners and the public about vendors who have agreed, complied, or failed to comply with FTB's policies, procedures, guidelines, and specifications.
8. Vendor acknowledges that upon approval of this agreement and prior to any access to proprietary information of the FTB, that each vendor and each of the vendor's employees who may have access to the information will not reproduce, publish, sell, or release the proprietary information in original or in any other form for any reason.

I am authorized to agree to these terms on behalf of our company. Upon processing of this form, FTB will issue my company access to the State Exchange to access Publication 1098, Part I and Part II.

Questions, Requirements, Standards and Recommendations

This section represents jurisdiction questions, standards, and requirements, for tax software providers.

Standards and requirements for confirmation of data

- State driver’s license data elements.
- For personal income tax returns, the primary and secondary SSN or ITIN(s). For business returns, the FEIN, Secretary of State Number, CA Corporation Number, or LLC Temp Number.
- Bank routing and account numbers.
- For Security Summit industry partners provide fraud lead sharing information in accordance with the lead schema.
- In addition to your current process, notify FTB of any confirmed data breach reported by taxpayer, preparer, or employer or any discovered fraudulent behavior or suspected identity theft by email: FTBDataBreach@ftb.ca.gov, e-filecoordinator@ftb.ca.gov, and your account manager.

Specific questions

1. Do you support unlinked jurisdictional returns?

- a. Yes
- b. No

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. Schema validation errors are the most common reason we reject e-file returns or stand-alone payments that are submitted in XML in our e-file program. Do you validate the e-file tax returns or payment submissions you create against the latest current valid production schemas prior to transmitting to FTB? If you do not, provide an explanation.

- a. Yes
- b. No

4. We expect software providers to report any issue that directly affects a tax return or payment filed with the State of California. When a software error is identified, it is the responsibility of the software vendor to immediately notify their customers, correct the problem, and expeditiously distribute the appropriate software revision (correction) to their clients with a “required” update. Additionally, FTB is to be advised when the corrections are made and supplied with the related version number, release date and the volume of impacted customers. What is your criteria for reporting software issues to FTB?

Acknowledgments and signature

- I acknowledge all e-file PATS tests submitted during the approval process are created in, and originate from, the actual software.
- I acknowledge all electronic returns received by California Franchise Tax Board 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 California Franchise Tax Board generated from this software will be printed from the approved product version, or a subsequent product update.
- I acknowledge California Franchise Tax Board will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to California Franchise Tax Board.
- 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, our company agrees to all of the requirements listed in this document. The California Franchise Tax Board reserves the right to deny, suspend or terminate our company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE (Electronic Signature is not accepted)	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

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

AUTHORIZED REPRESENTATIVE SIGNATURE (Electronic Signature is not accepted)	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
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