



State of Delaware Division of Revenue

Income Tax Letter of Intent

TAX YEAR

2026

This form must be completed and submitted to REV_MEF_Support@delaware.gov by November 1, 2026.



For any general questions about this LOI, please contact DE_DOR_Forms@delaware.gov

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2026 Tax Software Provider State of Delaware Division of Revenue Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the State of Delaware Division of Revenue you will need to complete this form and submit it to REV_MEF_Support@delaware.gov.

By submitting this Letter of Intent (LOI) to the State of Delaware Division of Revenue 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 or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

Note

If you are a new Software Provider who has not filed city/state income tax returns with any city or state agencies, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

Important Dates

The State of Delaware Division of Revenue has 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:

- Complete and submit this LOI by November 1, 2026
- Substitute forms approval must be completed by November 13, 2026.
- Assurance testing (ATS) begins on October 13, 2026 for **vendors that are approved by this date.**
- The last day we will accept initial e-File and paper tests is January 4, 2027.
- e-File and paper tests must be completed and approved by January 26, 2027.
- 2D Barcode tests are needed November 2026 through February 2027.

Amended Letter of Intent

☐

Check this box if this is an amended Letter of Intent.

Reason for amendment:

Company Information

List your company information

Company Name	Product Name	Software ID*
DBA Name	NACTP Vendor ID	Tax Account Num*
Address	Product URL	Company FEIN
City	State	ZIP Code

List your other product names using the same calculation engines here:

* if applicable

Note

The same calculation engine is defined as products that use the same calculation engine and support all the same forms and schedules.

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IRS Issued Electronic Identification Numbers

		EFIN(s)			ETIN(s)
Individual Tax	Test			Test	
	Production			Production	
Business Tax	Test			Test	
	Production			Production	

Contact Information

List the contact information for each area identified:

Regulatory/compliance contact	Phone	Email
Secondary 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 (Estate/Trust) MeF contact	Phone	Email
Secondary Fiduciary (Estate/Trust) MeF contact	Phone	Email
Primary leads reporting contact	Phone	Email
Secondary leads reporting contact	Phone	Email

Substitute Forms Registration

Complete this section only if your product will provide substitute forms.

Agency substitute forms software number

Primary Individual forms contact	Phone	Email
Secondary Individual forms contact	Phone	Email
Primary Business forms contact	Phone	Email
Secondary Business forms contact	Phone	Email

Note  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.

Software Products and Tax Types Supported

Check all that apply

Type of software product supported

- ☐ DIY/consumer (Web-Based)
- ☐ DIY/consumer (Desktop)
- ☐ Professional/paid preparer (Web-Based)
- ☐ Professional/paid preparer (Desktop)

Tax types supported

Individual income tax	☐	e-File	☐	Substitute forms
Estate/trust/fiduciary tax	☐	e-File	☐	Substitute forms
Partnership tax	☐	e-File	☐	Substitute forms
Corporation/franchise tax	☐	e-File	☐	Substitute forms
S-Corporation return	☐	e-File	☐	Substitute forms
Composite	☐	e-File	☐	Substitute forms
Headquarters Management	☐	e-File	☐	Substitute forms

Rebranded Software Products

Complete this section only if your product is rebranded.

For 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).

The State of Delaware Division of Revenue aligns with the requirement listed in IRS publication 1345, which is “when selling software for resale (rebranding, white label, etc.) the software developer must ensure that the original purchaser does not resell the software with the original “purchaser’s” EFIN. When the software is activated, the EFIN should not be owned by the original purchaser (reseller). The person buying the resold software must obtain their own EFIN.” List each of your rebranded products below.

Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email

- Rebranded Products are not required to complete a separate LOI form approval.
- Attach additional sheets if needed.

For Rebranded Products, the State of Delaware Division of Revenue has the following requirements:

- Rebranded Products are required to complete the full e-File ATS/substitute form approval process
- If the calculation engine changes, full re-approval is required.

Delaware Division of Revenue will use your LOI as our baseline inventory for what paper form submissions you will provide to us. This is what we are expecting for our review process, so please be accurate.

Forms And Schedules Supported by Tax Type (check all that apply)

Individual Income Tax

Paper	2D	
☐	☐	PIT-RES - Resident Individual Income Tax and Amended Return
☐	☐	PIT-RSS - Resident Individual Income Tax Schedules (I, II, III, IV, and V)
☐	☐	PIT-RSA - Delaware Schedule A Resident
☐	☐	PIT-EST - Estimated Individual Income
☐	☐	PIT-EXT - Individual Income Extension
☐	☐	PIT-NON - Non-Resident Individual Income Tax & Amended Return
☐	☐	PIT-NNS - Non-Resident Income Tax Schedules (I, III, IV, and V)
☐	☐	PIT-NSA - Delaware Schedule A Non-Resident
☐	☐	PIT-UND - Underpayment of Individual Estimated Taxes
☐	☐	PIT-SCW - Schedule W Apportionment Worksheet
☐	☐	PIT-STC - Computation for Lump Sum Distribution
☐	☐	PIT-CFR - Claim for Refund Due on Behalf of Deceased Taxpayer
☐	☐	PIT-BIN - Business Income of Non-Resident Schedule
☐	☐	PIT-VCH - Individual Income Voucher
☐	☐	PIT-REQ - Request for Change
☐	☐	PIT-CRS - Credit Schedule

Composite

Paper	
☐	CMP-SCH - Composite Schedule
☐	CMP-TAX - Composite Individual Income Tax
☐	CMP-EST - Declaration of Estimated Income Composite
☐	CMP-EXT - Declaration of Estimated Income Composite Request for Extension
☐	CMP-VCH - Composite Payment Voucher

Corporate

Paper	
☐	CIT-TAX - Corporate Income Tax
☐	CIT-EST - Tentative Corporation Income Tax
☐	CIT-EXT - Corporate Income Tax Extension
☐	CIT-VCH - Corporation Electronic Filer Payment Voucher
☐	CIT-HIC - Information Return Holding/Investment Co.
☐	CIT-EXM - Application for Exemption from Corporate Income Tax Holding Company
☐	CIT-SCH - Corporate Schedule of Non-Business Income/Loss
☐	BUS-CRS - Delaware Income Tax Credit Schedule
☐	CIT-NOL - Schedule for Net Operating Losses

Headquarters Management

Paper	
☐	HMC-TAX - Headquarters Management Corporation Tax Return
☐	HMC-EXT - Electronic Filer Headquarters Management Corporation Tax Return Extension
☐	HMC-EST - Electronic Filer Headquarters Management Corporation Tax Return ESTIMATED

Miscellaneous Business

Paper	
☐	WTH-REC - Annual Reconciliation of DE Income Tax Withheld
☐	LIC-HMC - Application and Election for Headquarters Management Corporation
☐	PUT-EXM - Exemption from Public Utility Tax on Cell Phones

S-Corporation Return

Paper	
☐	SCT-SSA - S Corp Reconciliation
☐	SCT-SSR - S Corp Shareholders Info
☐	SCT-RTN - S Corporation Income Tax
☐	SCT-TAX - Tentative S Corporation Income Tax
☐	SCT-EXT - S Corporation Income Tax Extension
☐	SCT-VCH - S Corporation Electronic Filer Payment Voucher

Trust/Fiduciary Tax

Paper	
☐	FID-TAX - Fiduciary Income Tax
☐	FID-BEN - Beneficiary's Information
☐	FID-VCH - Fiduciary Electronic Filer Payment Voucher
☐	FID-EXT - Fiduciary Income Tax Extension
☐	FID-EST - Estimated Fiduciary Income Tax

Partnership Tax

Paper	
☐	PRT-RTN - Partnership Income Tax
☐	PRT-PSI - Partner's Share of Income
☐	PRT-EXT - Partnership Income Tax Extension
☐	PRT-VCH - Electronic Filer Partnership Voucher

Delaware Division of Revenue will use your LOI as a baseline to track which E-file submissions you intend to provide to us. Please be accurate as this allows us to track your submissions as we prepare for the coming tax season.

e-File Packets (check all that apply)

Corporate

- ☐ **CIT: CIT Bal Due Small Corp - TEST1**
*CIT-TAX – Corporate Income Tax
- ☐ **CIT: CIT Ref C/O - TEST2**
*CIT-TAX – Corporate Income Tax
- ☐ **CIT: CIT REF Cr no C/O - TEST3**
*CIT-TAX – Corporate Income Tax
*BUS-CRS – Delaware Income Tax Credit Schedule
- ☐ **CIT: CIT Bal Due Non-Ref Cr - TEST4**
*CIT-TAX – Corporate Income Tax
- ☐ **CIT: CIT Zero Due ESOP - TEST5**
*CIT-TAX – Corporate Income Tax
- ☐ **CIT: CIT Extension – TEST6**
*CIT-EXT – Corporate Extension

S Corporation

- ☐ **SCT: Sub S Bal Due Small Corp - TEST1S**
*SCT-RTN – S Corporation Income Tax
*SCT-SSA – S Corp Reconciliation
*SCT-SSR – S Corp Shareholders Info
- ☐ **SCT: Sub S Ref Credit - TEST2S**
*SCT-RTN – S Corporation Income Tax
*SCT-SSA – S Corp Reconciliation
*SCT-SSR – S Corp Shareholders Info
- ☐ **SCT: Sub S Ref - TEST3S**
*SCT-RTN – S Corporation Income Tax
*SCT-SSA – S Corp Reconciliation
*SCT-SSR – S Corp Shareholders Info
- ☐ **SCT: Sub S Non-Ref Cr - TEST4S**
*SCT-RTN – S Corporation Income Tax
*SCT-SSA – S Corp Reconciliation
*SCT-SSR – S Corp Shareholders Info
- ☐ **SCT: Sub S Zero Due ESOP - TEST5S**
*SCT-RTN – S Corporation Income Tax
*SCT-SSA – S Corp Reconciliation
*SCT-SSR – S Corp Shareholders Info
- ☐ **SCT: Sub S EXT - TEST6S**
*SCT-EXT – S Corp Extension

Headquarters Management

- ☐ **HMC: HMC-Extension - TEST1H**
*HMC-EXT – Electronic Filer Headquarters Management Corporation Tax Return Extension
- ☐ **HMC: HMC-Income Tax - TEST2H**
*HMC-TAX – Headquarters Management Corporation Tax Return

Fiduciary

- ☐ **FID: FID Extension - TEST1F**
*FID-EXT – Fiduciary Income Tax Extension
- ☐ **FID: FID Zero Due w/ FID-BEN - TEST2F**
*FID-TAX – Fiduciary Income Tax
*FID-BEN – Beneficiary's Information
- ☐ **FID: FID Bal Due - TEST3F**
*FID-TAX – Fiduciary Income Tax
- ☐ **FID: FID Ref no C/O - TEST4F**
*FID-TAX – Fiduciary Income Tax
- ☐ **FID: FID Ref & C/O - TEST5F**
*FID-TAX – Fiduciary Income Tax

Partnership

- ☐ **PRT: PRT Extension - TEST1P**
*PRT-EXT Partnership Income Tax Extension
- ☐ **PRT: PRT DE Income - TEST2P**
*PRT-RTN – Partnership Income Tax
*PRT-PSI – Partner's Share of Income
- ☐ **PRT: PRT Non-DE Inc w/ Deductions - TEST3P**
*PRT-RTN – Partnership Income Tax
*PRT-PSI – Partner's Share of Income
- ☐ **PRT: PRT Non-DE Income K-1 negative col. B - TEST4P**
*PRT-RTN – Partnership Income Tax
*PRT-PSI – Partner's Share of Income
- ☐ **PRT: PRT DE Income - TEST5P**
*PRT-RTN – Partnership Income Tax
*PRT-PSI – Partner's Share of Income

Composite

- ☐ **CMP: CMP EXT - TEST1C**
*CMP-EXT – Composite Request for Extension
- ☐ **CMP: CMP Zero Due w/ EST Paid - TEST2C**
*CMP-TAX – Composite Individual Income Tax
- ☐ **CMP: CMP Bal Due - TEST3C**
*CMP-TAX – Composite Individual Income Tax
*CMP-SCH – Composite Schedule
*PRT-PSI – Partner's Share of Income
*SCT-SSR – S Corp Shareholders Info
- ☐ **CMP: CMP Refund - TEST4C**
*CMP-TAX – Composite Individual Income Tax
*CMP-SCH – Composite Schedule
*PRT-PSI – Partner's Share of Income
*SCT-SSR – S Corp Shareholders Info
- ☐ **CMP: CMP Non-Ref Cr - TEST5C**
*CMP-TAX – Composite Individual Income Tax
*CMP-SCH – Composite Schedule
*PRT-PSI – Partner's Share of Income
*SCT-SSR – S Corp Shareholders Info

*Form to be included in selected e-File packet for which you intend to submit for approval. If you don't plan to submit any of the forms, please don't select the packet.

e-File Packets Continued (check all that apply)

Personal

- ☐ **PIT: Resident (Single) EITC Non-refundable, Childcare Credit**
*PIT-RES – Resident Individual Income Tax and Amended Return
*PIT-RSS – Resident Individual Income Tax Schedule (I,II,III,IV and V)
- ☐ **PIT: Resident (Single) EITC Refundable, Childcare Credit**
*PIT-RES – Resident Individual Income Tax and Amended Return
*PIT-RSS – Resident Individual Income Tax Schedule (I,II,III,IV and V)
- ☐ **PIT: Resident (MFCS) Itemized Deductions, Business Credits (refundable and non-refundable), Other state tax credit**
*PIT-RES – Resident Individual Income Tax and Amended Return
*PIT-RSS – Resident Individual Income Tax Schedule (I,II,III,IV and V)
*PIT-RSA – Delaware Schedule A Resident
*PIT-CRS – Income Tax Credit Schedule
- ☐ **PIT: Resident Amended**
*PIT-RES – Resident Individual Income Tax and Amended Return
*PIT-RSS – Resident Individual Income Tax Schedule (I,II,III,IV and V)
- ☐ **PIT: Nonresident (Single) S Corp Payment, Estimated payment penalty, Itemized Deductions**
*PIT-NON – Non-Resident Ind. Income Tax and Amended Return
*PIT-NNS – Non-Resident Ind. Income Tax Schedule (I,III,IV and V)
*PIT-NSA – Delaware Schedule A Non-Resident
*PIT-UND – Under Payment of Individual Estimated Taxes
- ☐ **PIT: Nonresident (MFS) Itemized Deductions, Capital Gains Payment**
*PIT-NON – Non-Resident Ind. Income Tax and Amended Return
*PIT-NNS – Non-Resident Ind. Income Tax Schedule (I,III,IV and V)
*PIT-NSA – Delaware Schedule A Non-Resident
*PIT-CRS – Income Tax Credit Schedule
- ☐ **PIT: Nonresident Amended**
*PIT-NON – Non-Resident Ind. Income Tax and Amended Return
*PIT-NNS – Non-Resident Ind. Income Tax Schedule (I,III,IV and V)
- ☐ **PIT: PIT Extension (Balance Due)**
*PIT-EXT – Individual Extension

*Form to be included in selected e-File packet for which you intend to submit for approval. If you don't plan to submit any of the forms, please don't select the packet.

Electronic Amended Returns

The State of Delaware Division of Revenue requests you support electronic amended returns for those available through MeF.

Issue Notification And Resolution Requirements

This section represents the State of Delaware Division of Revenue's issue notification and issue resolution standards. Notify the agency if any forms and/or payments you support are not ready during the filing season after agency approval. Submit this information via email to DE_DOR_Foms@delaware.gov and include the date the electronic or paper product will be ready to submit.

System Security Requirements

The State of Delaware Division of Revenue does 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.

Questionable Informational Returns

The Delaware Division of Revenue aligns with the IRS in their reporting fraud and abuse requirements within the IRS e-file program. You should report fraudulent or abusive returns, including those with questionable W-2s or other informational returns.

Security Incident Requirements

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the **Delaware Division of Revenue noted below**, including, without limitation, provisions regarding who must comply with the law, definitions of "personally identifiable information," what constitutes a breach, requirements for notice, and any exemptions. House Bill 180 requires companies to provide additional protection for Delawareans, whose personal information may have been compromised in a computer breach, including additional notifications and free credit monitoring services. (Amendments to Delaware Code Title 6, § 12B§100, § 12B§101, § 12B§102, § 12B§103, § 12B§104)

Production Return Submission Requirements

All returns generated from this software must be e-Filed or printed from the 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 State of Delaware Division of Revenue schema requirements on the State Exchange Server.

Testing and Submissions

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 data elements

For tax year 2025, Delaware will not require confirmation of any specific data elements. However, on individual income tax returns, we encourage the confirmation of the previous year's state adjusted gross income and net refund or net balance due amounts.

Software limitations

Provide any software limitations to forms or schedules you support during ATS. Failure to provide this information could delay the review of your test returns.

Software exceptions

Provide any exceptions to forms or schedules you support based on the type of software during ATS. Example, a DIY product does not support the same schedules as a professional product. Failure to provide this information could delay the review of your test returns.

Customer Notices

This section identifies information State of Delaware Division of Revenue is requiring 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/or 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 State of Delaware Division of Revenue.

For Tax Professional software:

By using a computer system and software to prepare and/or 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 to the State of Delaware Division of Revenue.

For Business software:

By using a computer system and software to prepare and/or 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 the State of Delaware Division of Revenue.

Driver's License/Id Card Expectations For Individual Income Tax

Since Delaware Division of Revenue does not require DL/ID Card Information for modernized e-file and is not present on our Delaware individual income tax forms PIT-RES or PIT-NON, Delaware is not providing a URL and/or a statement for the DL/ID card.

Refund expectations

The State of Delaware Division of Revenue is providing a URL and a statement for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

URL

<https://revenue.delaware.gov>

Statement:

You will receive a tax return acknowledgment from the Delaware Division of Revenue when your return has been received and is being processed. If additional information is needed to process your return, the Division of Revenue will contact you. Refund time frames can vary depending on the complexity of your return, but our goal is to process refunds within eight weeks of receipt. You can check the status of your refund at any time at: <https://revenue.delaware.gov>

Taxes due expectations

The State of Delaware Division of Revenue is providing a URL and a statement about taxes due, such as due dates and payment methods. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

URL

<https://revenue.delaware.gov>

Statement:

You will receive a tax return acknowledgement from the Delaware Division of Revenue when your return has been received and is being processed. If additional information is needed to process your return, the Division of Revenue will contact you. All tax balances are due on April 30, 2027. Failure to pay your outstanding tax liability will result in penalty and interest due to the Division. For more information visit the Delaware Division of Revenue website for more information on how to pay, penalties and interest.

Agency Questions ?

1. Do you support unlinked jurisdictional (city/state) returns? ☐ Yes ☐ No
2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds (e.g., Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

Acknowledgments and Signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The State of Delaware Division of Revenue 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

Agency Questions

Access to the State Exchange System (SES) should be limited to those with a business need. You are allowed up to 10 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. Agencies can add a radio button of tax types to the tax type column.

Note

As a reminder, group accounts and generic email domains are not allowed in the FTA SES. If you are a software provider who wants multiple individuals to have access using a group account, you may want to consider contacting FTA at support@taxadmin.org to determine if the API is an appropriate solution for you.

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

FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	
FIRST AND LAST NAME	PHONE NUMBER	EMAIL ADDRESS
	AUTHORIZED ACCESS ☐ e-File ☐ Substitute Forms	