

Illinois Department of Revenue

Income Tax Letter of Intent

Tax Year 2021

This form must be completed and submitted to Rev.TAXLOI@illinois.gov.

2021 Tax Software Provider Illinois Department 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 Illinois Department of Revenue you will need to complete this form and submit it to Rev.TAXLOI@illinois.gov.

By submitting this Letter of Intent (LOI) to the Illinois Department of Revenue, you agree to meet our standards for software provider registration and tax preparation software.  If you do not meet the standards and requirements explained in this LOI, we may deny your application or revoke your approved software provider status and reject all electronic returns submitted using your products.

You must complete a separate LOI for each unique product your company offers. We may reject an incomplete Letter of Intent.

**Important dates**

The Illinois Department 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 form by - N/A.
* Assurance testing (ATS) begins on - TBD.

**Company information**List your company information.

|  |  |  |
| --- | --- | --- |
| Name of Company      | Product Name      |  State Issued Software ID (if applicable) |
| DBA Name      | NACTP Vendor ID      | State Tax Account Number (if applicable)      |
| Address      | Product Address/URL      | Company FEIN      |
| City      | State      |  Zip Code      |
| If you have more than one product name, list your other product names here:       |

**IRS issued electronic identification numbers**

List your IRS electronic identification numbers.

|  |  |
| --- | --- |
| Test EFIN(s)      | Test ETIN(s)      |
| Production EFIN(s)      | Production ETIN(s)      |

**Contact information**

List the contact information for each area identified.

|  |  |  |
| --- | --- | --- |
| Regulatory/Compliance Contact      | Phone      | Email 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      |

## **Authorized access to the State Exchange System**

## On page 13, provide information for each employee you are authorizing for access to the State Exchange System.

**Software products and tax types supported**

Check all that apply.

|  |
| --- |
| **Type of Software Product 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 |
| Estate/Trust Tax  | [ ]  E-File |
| Partnership Tax  | [ ]  E-File |
| Corporation Tax  | [ ]  E-File |
| S-Corporation Return  | [ ]  E-File |

**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). List each of your rebranded products below.

Use one of the following class codes for each product:

* **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user can add their own logos and/or splash screens, but they cannot modify calculations in the program.
* **Class Code 2:** Software products sold/licensed to a third-party user and the third-party can modify calculations in the program.

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| --- | --- | --- | --- | --- | --- |
| Rebranded Product Name      | Class Code       | ETIN (if applicable)      | Contact Person      | Phone      | Email Address      |
| Rebranded Product Name      | Class Code       | ETIN (if applicable)      | Contact Person      | Phone      | Email Address      |
| Rebranded Product Name      | Class Code       | ETIN (if applicable)      | Contact Person      | Phone      | Email Address      |
| Rebranded Product Name      | Class Code       | ETIN (if applicable)      | Contact Person      | Phone      | Email Address      |
| Rebranded Product Name      | Class Code       | ETIN (if applicable)      | Contact Person      | Phone      | Email Address      |

Attach additional sheets if needed.

For Rebranded Products, the Illinois Department of Revenue has the following requirements for e-file ATS approval:

* Rebranded Products with class code 2 are required to complete the full e-file ATS/paper form approval process.

## **Substitute forms registration**

Substitute forms providers must complete Form IL-8633-SF, Substitute Form Provider Enrollment, available at tax.illinois.gov and email it to REV.vendorforms@illinois.gov.

## **Forms and schedules supported (check all that apply)**

Check the boxes of the forms and schedules your company supports. If there is a check in the “mandated for E-file” column, your company is required to submit these returns electronically.

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| **Tax Type and Forms**  | **E-file Mandated** | **E-File** | **E-File Amended** |
| **Individual Income Tax**  |  |  |  |
| IL-1040 | [ ]  | [ ]  | [ ]  |
| Schedule CR | [ ]  | [ ]  | [ ]  |
| Schedule G | [ ]  | [ ]  | [ ]  |
| Schedule ICR | [ ]  | [ ]  | [ ]  |
| Schedule IL-E/EIC | [ ]  | [ ]  | [ ]  |
| Schedule K-1-P | [ ]  | [ ]  | [ ]  |
| Schedule K-1-T | [ ]  | [ ]  | [ ]  |
| Schedule M | [ ]  | [ ]  | [ ]  |
| Schedule NR | [ ]  | [ ]  | [ ]  |
| Schedule 1299-C | [ ]  | [ ]  | [ ]  |
| IL-2210 | [ ]  | [ ]  | [ ]  |
| IL-4562 | [ ]  | [ ]  | [ ]  |
| Form W-2 | [ ]  | [ ]  | [ ]  |
| Form W-2G | [ ]  | [ ]  | [ ]  |
| Form 1099-DIV | [ ]  | [ ]  | [ ]  |
| Form 1099-G | [ ]  | [ ]  | [ ]  |
| Form 1099-INT | [ ]  | [ ]  | [ ]  |
| Form 1099-K | [ ]  | [ ]  | [ ]  |
| Form 1099-MISC | [ ]  | [ ]  | [ ]  |
| Form 1099-NEC | [ ]  | [ ]  | [ ]  |
| Form 1099-OID | [ ]  | [ ]  | [ ]  |
| Form 1099-R | [ ]  | [ ]  | [ ]  |
| Form IL-Payment (IL-1040) | [ ]  | [ ]  | [ ]  |
| Form IL-Payment (IL-1040-ES) | [ ]  | [ ]  | [ ]  |
| U.S. 1040 | [ ]  | [ ]  | [ ]  |
| U.S. 1040-NR | [ ]  | [ ]  | [ ]  |
| U.S. 1040-X | [ ]  | [ ]  | [ ]  |
| U.S. Schedules 1 through 3 | [ ]  | [ ]  | [ ]  |
| U.S. Schedule B | [ ]  | [ ]  | [ ]  |
| U.S. Statements for 1040 and Schedule B | [ ]  | [ ]  | [ ]  |
| Binary Attachment | [ ]  | [ ]  | [ ]  |

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| **Tax Type and Forms**  | **E-file Mandated** | **E-File** | **E-File Amended** |
| **Estate/Trust Tax** |  |  |  |
| IL-1041 | [ ]  | [ ]  | [ ]  |
| Schedule M | [ ]  | [ ]  | [ ]  |
| IL-4644 | [ ]  | [ ]  | [ ]  |
| Schedule D | [ ]  | [ ]  | [ ]  |
| Schedule K-1-P | [ ]  | [ ]  | [ ]  |
| Schedule K-1-T | [ ]  | [ ]  | [ ]  |
| Schedule 80/20 | [ ]  | [ ]  | [ ]  |
| Schedule 1299-B | [ ]  | [ ]  | [ ]  |
| Schedule 1299-D | [ ]  | [ ]  | [ ]  |
| Schedule CR | [ ]  | [ ]  | [ ]  |
| Schedule NR | [ ]  | [ ]  | [ ]  |
| Schedule 4255 | [ ]  | [ ]  | [ ]  |
| IL-4562 | [ ]  | [ ]  | [ ]  |
| IL-477 | [ ]  | [ ]  | [ ]  |
| Schedule SA\_1041 | [ ]  | [ ]  | [ ]  |
| Financial | [ ]  | [ ]  | [ ]  |
| Binary Attachment | [ ]  | [ ]  | [ ]  |
| Form W-2 | [ ]  | [ ]  | [ ]  |
| Form W-2G | [ ]  | [ ]  | [ ]  |
| U.S. 1041     | [ ]  | [ ]  | [ ]  |
| U.S. 8886 | [ ]  | [ ]  | [ ]  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Tax Type and Forms**  | **E-file Mandated** | **E-File** | **E-File Amended** |
| **Partnership Tax** |  |  |  |
| IL-1065 | [ ]  | [ ]  | [ ]  |
| Schedule M | [ ]  | [ ]  | [ ]  |
| Schedule B | [ ]  | [ ]  | [ ]  |
| IL-477 | [ ]  | [ ]  | [ ]  |
| Schedule K-1-P | [ ]  | [ ]  | [ ]  |
| Schedule K-1-T | [ ]  | [ ]  | [ ]  |
| Schedule 80/20 | [ ]  | [ ]  | [ ]  |
| Schedule 1299-A | [ ]  | [ ]  | [ ]  |
| Schedule F | [ ]  | [ ]  | [ ]  |
| Schedule NB | [ ]  | [ ]  | [ ]  |
| Schedule 4255 | [ ]  | [ ]  | [ ]  |
| IL-4562 | [ ]  | [ ]  | [ ]  |
| Financial | [ ]  | [ ]  | [ ]  |
| Binary Attachment | [ ]  | [ ]  | [ ]  |
| Form W-2G | [ ]  | [ ]  | [ ]  |
| U.S. 1065   | [ ]  | [ ]  | [ ]  |
| U.S. 8886 | [ ]  | [ ]  | [ ]  |
| U.S. Schedule M-3 | [ ]  | [ ]  | [ ]  |

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| **Tax Type and Forms**  | **E-file Mandated** | **E-File** | **E-File Amended** |
| **Corporate Franchise**  |  |  |  |
| IL-1120 | [ ]  | [ ]  | [ ]  |
| Schedule M | [ ]  | [ ]  | [ ]  |
| Schedule J | [ ]  | [ ]  | [ ]  |
| Schedule INS | [ ]  | [ ]  | [ ]  |
| Schedule K-1-T | [ ]  | [ ]  | [ ]  |
| Schedule K-1-P | [ ]  | [ ]  | [ ]  |
| Schedule 80/20 | [ ]  | [ ]  | [ ]  |
| Schedule 1299-B | [ ]  | [ ]  | [ ]  |
| Schedule 1299-D | [ ]  | [ ]  | [ ]  |
| Schedule UB | [ ]  | [ ]  | [ ]  |
| Subgroup Schedule | [ ]  | [ ]  | [ ]  |
| Schedule UB/INS | [ ]  | [ ]  | [ ]  |
| Schedule INL | [ ]  | [ ]  | [ ]  |
| Schedule NB | [ ]  | [ ]  | [ ]  |
| IL-4562 | [ ]  | [ ]  | [ ]  |
| IL-4255 | [ ]  | [ ]  | [ ]  |
| IL-477 | [ ]  | [ ]  | [ ]  |
| IRSSchCProForma | [ ]  | [ ]  | [ ]  |
| IL-2220 | [ ]  | [ ]  | [ ]  |
| Schedule SA\_1120 | [ ]  | [ ]  | [ ]  |
| Financial | [ ]  | [ ]  | [ ]  |
| Binary Attachment | [ ]  | [ ]  | [ ]  |
| Form W-2G | [ ]  | [ ]  | [ ]  |
| U.S. 1120 | [ ]  | [ ]  | [ ]  |
| U.S. 1120 F | [ ]  | [ ]  | [ ]  |
| U.S. Schedule M-3 | [ ]  | [ ]  | [ ]  |
| U.S. 8886 | [ ]  | [ ]  | [ ]  |

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| **Tax Type and Forms**  | **E-file Mandated** | **E-File** | **E-File Amended** |
| **S-Corporation Return**  |  |  |  |
| IL-1120-ST | [ ]  | [ ]  | [ ]  |
| Schedule M | [ ]  | [ ]  | [ ]  |
| Schedule B | [ ]  | [ ]  | [ ]  |
| IL-477 | [ ]  | [ ]  | [ ]  |
| Schedule K-1-P | [ ]  | [ ]  | [ ]  |
| Schedule K-1-T | [ ]  | [ ]  | [ ]  |
| Schedule 80/20 | [ ]  | [ ]  | [ ]  |
| Schedule 1299-A | [ ]  | [ ]  | [ ]  |
| Schedule F | [ ]  | [ ]  | [ ]  |
| Schedule NB | [ ]  | [ ]  | [ ]  |
| Schedule 4255 | [ ]  | [ ]  | [ ]  |
| IL-4562 | [ ]  | [ ]  | [ ]  |
| Financial | [ ]  | [ ]  | [ ]  |
| Binary Attachment | [ ]  | [ ]  | [ ]  |
| Form W-2G | [ ]  | [ ]  | [ ]  |
| U.S. 1120S | [ ]  | [ ]  | [ ]  |
| U.S. Schedule M-3 | [ ]  | [ ]  | [ ]  |
| U.S. 8886 | [ ]  | [ ]  | [ ]  |

**Agency requirements**
This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

# **Issue notification and resolution requirements**

This section represents the Illinois Department of Revenue issue notification and issue resolution standards.

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Illinois Attorney General’s Office must also be reported to the Illinois Department of Revenue.

If your company identifies an issue, incident, or threat of significance, you should:

• Conduct an initial analysis and immediately take steps to block or contain the issue.

• Share detailed information about impacts to our returns or taxpayers immediately as permitted by applicable laws, regulations, or policies. Information we’d like includes, but is not limited to:

o Date and time of the incident.

o Date and time the incident was discovered.

o How the incident was discovered.

o Description of the incident.

o Data involved, including specific data elements if know, including return submission IDs.

o Actual or estimated number of taxpayer records involved.

o Infrastructure/systems involved (i.e. laptops, servers, desktops etc.).

o Examples of information communicated to customers or other external audiences about the issue.

o Plan for correcting the issue and if appropriate, notifying those impacted.

• Work with us to answer our questions and identify, correct, and prevent the issue.

• If applicable, work with us to develop and distribute communication material and instructions for customers.

# **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.

# **Schema requirements**

# Your software must follow the schema requirements. Find Illinois Department of Revenue schema requirements in the FTA State Exchange System (SES).

# **System security requirements**

# The Illinois Department 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.

# **Testing and submission requirements**All e-file ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

## **Validation of data elements**

Validating information that is pre-populated ensures the information is reviewed for accuracy by the customer. You must validate the following pre-populated data elements:

• State driver’s license/ID card data elements

• State withholding account numbers

• Withholding account number(s) – employer identification number.

• Validate boxes 15-17 in the W2 to ensure they are not duplicated.

• PTIN entered at product registration.

**Customer Notices**This section identifies information Illinois Department 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 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 Illinois Department of Revenue.*

**For Tax Professional software:**

*By using a computer system and software to prepare and file my client’s return(s), I consent to the transmission of my client’s return(s) and to the disclosure of all information about my use of the system and software to the Illinois Department of Revenue****.***

**For Business software:**

*By using a computer system and software to prepare and file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software* to the Illinois Department of Revenue.

**Driver’s license/ID card expectations**

The Illinois Department of Revenue is providing the following expectations and information:

**For e-file returns:**

The Illinois Department of Revenue requests the DL/ID card be included with the tax return but won’t reject it if it’s not included.

The Illinois Department of Revenue is providing a statement for the DL/ID Card. 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.

**Statement: Driver’s license or state identification card information is not required but is preferred to be received with the e-file tax return. It can be used as a security measure to help prevent identity theft and fraud. If no driver’s license or state ID card information is available or provided, you should be prompted to indicate this in the software.**

## **Refund expectations**

The Illinois Department of Revenue is providing a URL and/or a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**URL:** [**https://www2.illinois.gov/rev/individuals/Pages/refunds.aspx**](https://www2.illinois.gov/rev/individuals/Pages/refunds.aspx)

**Statement: The Illinois Department of Revenue (IDOR) is required to review returns and ensure the amounts requested as refunds are issued accurately and to the legitimate recipient. Once a return is received by IDOR, many different factors can affect the timing of a refund.**

**Some returns take longer to review than others for many reasons including, but not limited to,**

**• when and how the return was filed,**

**• our current return inventory levels,**

**• identity theft and fraud security measures,**

**• the types of income tax credits claimed, and**

**• the type and amount of a refund.**

## **Taxes due expectations**

The Illinois Department of Revenue is providing a URL about taxes due, such as due dates and payment methods. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**Payment URL:** [**https://www2.illinois.gov/rev/individuals/pay/Pages/default.aspx**](https://www2.illinois.gov/rev/individuals/pay/Pages/default.aspx)

**Tax information URL**: **https://www2.illinois.gov/rev/research/taxinformation/Pages/default.aspx**

**A****gency questions**

1. Do you support unlinked jurisdictional returns?
	1. [ ]  Yes
	2. [ ]  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**

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

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

|  |  |  |
| --- | --- | --- |
| AUTHORIZED REPRESENTATIVE SIGNATURE      | AUTHORIZED REPRESENTATIVE PHONE NUMBER       | AMENDED DATE      |

## **Authorized access to the State Exchange System**

## Access to the State Exchange System should be limited to those with a business need.

## Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

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

|  |  |  |
| --- | --- | --- |
| **Company name** | **First and last name** | **Email address** |
| **Phone number**      | **Authorized access**[ ] E-file | **Tax types** [ ] Individual Income Tax [ ] Estate/Trust Tax [ ] Partnership Tax [ ] Corporation Tax [ ] S-Corporation Return |
| **Company name** | **First and last name** | **Email address** |
| **Phone number**      | **Authorized access**[ ] E-file | **Tax types** [ ] Individual Income Tax [ ] Estate/Trust Tax [ ] Partnership Tax [ ] Corporation Tax [ ] S-Corporation Return |
| **Company name** | **First and last name** | **Email address** |
| **Phone number**      | **Authorized access**[ ] E-file | **Tax types** [ ] Individual Income Tax [ ] Estate/Trust Tax [ ] Partnership Tax [ ] Corporation Tax [ ] S-Corporation Return |
| **Company name** | **First and last name** | **Email address** |
| **Phone number**      | **Authorized access**[ ] E-file | **Tax types** [ ] Individual Income Tax [ ] Estate/Trust Tax [ ] Partnership Tax [ ] Corporation Tax [ ] S-Corporation Return |
| **Company name** | **First and last name** | **Email address** |
| **Phone number**      | **Authorized access**[ ] E-file | **Tax types** [ ] Individual Income Tax [ ] Estate/Trust Tax [ ] Partnership Tax [ ] Corporation Tax [ ] S-Corporation Return |
| **Company name** | **First and last name** | **Email address** |
| **Phone number**      | **Authorized access**[ ] E-file | **Tax types** [ ] Individual Income Tax [ ] Estate/Trust Tax [ ] Partnership Tax [ ] Corporation Tax [ ] S-Corporation Return |
| **Company name** | **First and last name** | **Email address** |
| **Phone number**      | **Authorized access**[ ] E-file | **Tax types** [ ] Individual Income Tax [ ] Estate/Trust Tax [ ] Partnership Tax [ ] Corporation Tax [ ] S-Corporation Return |
| **Company name** | **First and last name** | **Email address** |
| **Phone number**      | **Authorized access**[ ] E-file | **Tax types** [ ] Individual Income Tax [ ] Estate/Trust Tax [ ] Partnership Tax [ ] Corporation Tax [ ] S-Corporation Return |