Massachusetts Department of Revenue

Income Tax Letter of Intent

Tax Year 2021

This form must be completed and submitted to Joan Morgan by 12/01/2021.

# 2021 Tax Software Provider Letter of Intent

Welcome to the Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the Massachusetts Department of Revenue you will need to complete this form and submit it to Joan Morgan Morganjo@dor.state.ma.us.

By submitting this Letter of Intent (LOI) to the Massachusetts Department 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, 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. We may reject an incomplete Letter of Intent.

**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 Massachusetts 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 12/01/21.
* Assurance testing (ATS) is tentatively slated to begin on 12/07/21.

**Company information**List your company information.

|  |  |  |
| --- | --- | --- |
| Name of Company | Product Name | City/State Issued Software ID (if applicable) |
| DBA Name | NACTP Vendor ID | City/State Tax Account Number (if applicable) |
| Address | Product Address/URL  X | 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 Fiduciary (Estate/Trust) MeF Contact | Phone | Email Address |
| Secondary Fiduciary (Estate/Trust) 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**

## Please provide information for each employee you are authorizing for access to the State Exchange System on page 9.

**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 | Forms  E-File |
| Estate/Trust/Fiduciary Tax | Forms  E-File |
| Partnership Tax | Forms  E-File |
| Corporation/Franchise Tax | Forms  E-File |
| S-Corporation Return | Forms  E-File |
| Pass-Through Partnerships/S-Corp | Forms  E-File |

Note: I will need to verify that both Forms and E-File are supported.

**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.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 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 Massachusetts Department of Revenue has the following requirements:

* Rebranded Products with class code 1 are not required to complete e-file ATS/paper form approval
* Rebranded Products with class code 2 are required to complete the full e-file ATS/paper form approval

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

## **Forms and schedules supported**

Please provide an attachment listing the Forms/Schedules supported for paper and efile for all tax types that you support. Indicate whether the form is supported for both print and e-file returns or just printed returns.

**Agency requirements**

**Issue notification and resolution requirements**

When an issue has been identified that is or has been affecting the accuracy of accepted returns, the vendor must notify the Massachusetts Department of Revenue immediately to discuss correcting the issue and mitigating its impact.

**Production return submission requirements**

# All returns generated from this software must be electronically filed or printed from the initially approved software or a subsequent product update.

# **Product update requirements**

# Users/customers of desktop products 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 adhere to the schema requirements included in the authentication and return header. Agency schema information and requirements can be found at the FTA State Exchange System (SES).

# **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.

# **System security requirements**

# You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. This includes but is not limited to when it is on-line, off-line, at rest, and in transit. The Massachusetts Department of Revenue does not prescribe the security requirements for your system. Cyber security resources such as the National Institute of Standards and Technology or the Department of Defense Security Technical Implementation Guide are examples of national resources available to assist you with this process.

**Validation of specific data element requirements**

# To ensure the accuracy of the return, all data elements, both pre-populated and data entered, should be validated before the submission of the return.

**Customer Notices**

This section identifies information that the Massachusetts 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* Massachusetts 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* Massachusetts 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 Massachusetts Department of Revenue.

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

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

**For e-file returns:**

The Massachusetts Department of Revenue wants to receive the DL/ID card with the tax return.

The Massachusetts Department of Revenue is providing a URL and/or 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.

**URL:** <https://www.mass.gov/service-details/tips-for-filing-taxes>

## **Refund expectations**

The Massachusetts 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://www.mass.gov/how-to/check-the-status-of-your-tax-refund>

## **Taxes due expectations**

The Massachusetts Department of Revenue is providing a URL and/or a statement 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.

**URL:** <https://www.mass.gov/how-to/pay-your-personal-income-tax>

# **Acknowledgments and signature**

I agree to provide true, accurate, current and complete information. By signing this agreement, my company agrees to all of the requirements listed in this document. The Massachusetts 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. Agencies can add a radio button of tax types to the tax type column.

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

|  |  |  |
| --- | --- | --- |
| Company name | First and last name | Email address |
| Phone number | Authorized access  Forms E-file | Tax types |
| Company name | First and last name | Email address |
| Phone number | Authorized access  Forms E-file | Tax types |
| Company name | First and last name | Email address |
| Phone number | Authorized access  Forms E-file | Tax types |
| Company name | First and last name | Email address |
| Phone number | Authorized access  Forms E-file | Tax types |
| Company name | First and last name | Email address |
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| Phone number | Authorized access  Forms E-file | Tax types |