Massachusetts Department of Revenue

Income Tax Letter of Intent

Tax Year 2022

This form must be completed and submitted to Barry D. White by 12/01/2022.

# **2022 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 (DOR) you will need to complete this form and email it to whiteb@dor.state.ma.us (Barry D. White).

By submitting this Letter of Intent (LOI) to the Massachusetts DOR 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 Massachusetts DOR 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 12/01/22.
* Assurance testing (ATS) is tentatively slated to begin on 12/06/22.

**Amended Letter of Intent**

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

Reason for amendment:

**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      | Company FEIN      |
| City      | State      | Zip code      |
| List your other product names using the same calculation engines 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      |

## **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. |

**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  | [ ]  Substitute forms [ ]  e-file |
| Estate/trust/fiduciary tax  | [ ]  Substitute forms [ ]  e-file |
| Partnership tax  | [ ]  Substitute forms [ ]  e-file |
| Corporation  | [ ]  Substitute forms [ ]  e-file |
| S-Corporation | [ ]  Substitute forms [ ]  e-file |
| Combined Reporting | [ ]  Substitute forms [ ]  e-file |
| Composite  | [ ]  Substitute forms [ ]  e-file |
| 63D-ELT | [ ]  Substitute forms [ ]  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.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 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

## **E-file mandates or requirements**

## Mandate information for the Massachusetts DOR is available at our website at:

<https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements>

## **Forms and schedules supported by tax type**

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.

**Electronic amended returns**

The Massachusetts DOR requests that you support electronic amended returns for those available through MeF.

**Software limitations**

List any software limitations to forms or schedules you support:

**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 Massachusetts DOR issue notification and issue resolution standards.

Notify the Massachusetts DOR if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to Whiteb@dor.state.ma.us (Barry D. White).

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

**Production return submission requirements**

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

**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. The Massachusetts DOR schema information and requirements can be found at the FTA State Exchange System (SES).

# **System security requirements**

# The Massachusetts DOR 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**

# 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 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 DOR 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 DOR.*

**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 DOR.*

**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 DOR.*

## **Driver’s license/ID card expectations for individual income tax**

The Massachusetts DOR is providing the following expectations and information:

**For e-file returns:**

The Massachusetts DOR requests the DL/ID card be included with the return but won’t reject the return if it’s not included.

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

## **Taxes due expectations**

The Massachusetts DOR is providing a URL 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://www.mass.gov/how-to/pay-your-personal-income-tax>

# **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 Massachusetts DOR 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      |

## **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.

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