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Commonwealth of Massachusetts

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Department of Revenue

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# **Massachusetts Department of Revenue**

## **Income Tax Letter of Intent**

### **Tax Year 2025**

This form must be completed and submitted to [mef@dor.state.ma.us](mailto:mef@dor.state.ma.us) by 12/01/2025.

For any general questions about this LOI, please contact [mef@dor.state.ma.us](mailto:mef@dor.state.ma.us).

## 2025 Tax Software Provider Massachusetts 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 Massachusetts Department of Revenue you will need to complete this form and submit it to [mef@dor.state.ma.us](mailto:mef@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 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 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 LOI by 12/1/2025.
- Assurance testing (ATS) tentatively begins on 12/02/2025.
- E-file tests for New Software Providers filing with the Massachusetts Department of Revenue for the first time must be completed and approved by 01/31/2026.

### Amended Letter of Intent

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

Reason for amendment (Attach additional sheet if needed):

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### 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 URL	Company FEIN
City	State	Zip code

List your other product names using the same calculation engines here: **Note:** The same calculation engine is defined as products that use the same calculation engine and support all the same forms and schedules (Attach additional sheet if needed).

## IRS issued electronic identification numbers

List your IRS electronic identification numbers.

	<b>EFIN(s)</b>	<b>ETIN(s)</b>
<b>Individual Tax</b>	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
<b>Business Tax</b>	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	Ext.	Email address
Secondary regulatory/compliance contact	Phone	Ext.	Email address
Primary individual MeF contact	Phone	Ext.	Email address
Secondary individual MeF contact	Phone	Ext.	Email address
Primary business MeF contact	Phone	Ext.	Email address
Secondary business MeF contact	Phone	Ext.	Email address
Primary fiduciary (Estate/Trust) MeF contact	Phone	Ext.	Email address
Secondary fiduciary (Estate/Trust) MeF contact	Phone	Ext.	Email address
Primary leads reporting contact	Phone	Ext.	Email address
Secondary leads reporting contact	Phone	Ext.	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	Ext.	Email address
Secondary individual forms contact	Phone	Ext.	Email address
Primary business forms contact	Phone	Ext.	Email address
Secondary business forms contact	Phone	Ext.	Email address
<b>Note:</b> 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)	<input type="checkbox"/>
DIY/consumer (Desktop)	<input type="checkbox"/>
Professional/paid preparer (Web-Based)	<input type="checkbox"/>
Professional/paid preparer (Desktop)	<input type="checkbox"/>

Tax types supported		
Individual income tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Estate/trust/fiduciary tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Partnership tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Corporation	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
S-Corporation	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Combined Reporting	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
Composite	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms
63D-ELT	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute forms

Confirm your support for		
Linked Returns	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Unlinked Returns	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Amended Returns	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Foreign Address	<input type="checkbox"/> Yes	<input type="checkbox"/> No
PDF Attachments	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Acknowledgement of federal XML requirement. (Please confirm)	
All MeF returns should include the federal XML return. When the federal return is not supported by the IRS in MeF, a pdf copy of the federal return should be attached to the state submission.	<input type="checkbox"/>

## 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.

Rebranded product name	ETIN (I.A.)	Contact person	Phone	Ext.	Email address
Rebranded product name	ETIN (I.A.)	Contact person	Phone	Ext.	Email address
Rebranded product name	ETIN (I.A.)	Contact person	Phone	Ext.	Email address
Rebranded product name	ETIN (I.A.)	Contact person	Phone	Ext.	Email address
Rebranded product name	ETIN (I.A.)	Contact person	Phone	Ext.	Email address

Attach additional sheets if needed.

For Rebranded Products, the Massachusetts Department of Revenue has the following requirements:

- Rebranded Products are not required to complete e-file ATS/paper form approval.

## E-file mandates or requirements

Most of these requirements are summarized in TIR 21-9 and TIR 16-9, including federal XML return is required to be included in the state MeF submission. Mandate information for the Massachusetts Department of Revenue (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 (check all that apply)

Check the boxes of the forms and schedules your company supports.

Forms and schedules	Substitute forms	e-file
<b>Individual Income Tax</b>		
Form 1-NR/PY Nonresident/Part-Year Resident Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
Form 1 Resident Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
MA Form 1-ES Estimated Tax Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
MA Form EFO Declaration of Paper Filing	<input type="checkbox"/>	
MA Form M-1310 Claim of Refund Due to Deceased Taxpayer	<input type="checkbox"/>	
MA Form M-2210 Underpayment of Estimated Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
MA Form M-4868 Massachusetts Income Tax Extension Payment Worksheet and Voucher	<input type="checkbox"/>	<input type="checkbox"/>
MA Form M-8379 Non debtor Spouse Claim and Refund Allocation	<input type="checkbox"/>	<input type="checkbox"/>
MA Form M-8453 E-File Declaration	<input type="checkbox"/>	

MA Form PV Tax Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
MA Form PWH-WA Performer or Performing Entity Withholding Allocation Form	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule B Interest, Dividends and Certain Capital Gains and Losses	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule C Profit/Loss from Business	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule C-2 Excess Deductions Against Trade or Business Income	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule CB Circuit Breaker Credit	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule D Long-Term Capital Gains and Losses Excluding Collectibles and pre-1996 installment sales	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule DI Dependent Information	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule D-IS Long-Term Capital Gains and Losses Excluding Collectibles	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule E Reconciliation and Information: Total Supplemental Income and (Loss)	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule E-1 Rental Real Estate and Royalty Income and (Loss)	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule E-2 Partnership and S Corporation Income and (Loss)	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule E-3 Estate, Trust, REMIC and Farm Income and (Loss)	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule HC Health Care Information	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule HC-CS Health Care Information Continuation Sheet	<input type="checkbox"/>	
MA Schedule INC	<input type="checkbox"/>	
MA Schedule NTSL No Tax Status and Limited Income Credit	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule RNR Resident/Nonresident Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule SC Septic Credit of Repairing or Replacing a Failed Cesspool or Septic System	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule X Other Income	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule Y Other Deductions	<input type="checkbox"/>	<input type="checkbox"/>
State 1099-Misc	<input type="checkbox"/>	<input type="checkbox"/>
State 1099-NEC	<input type="checkbox"/>	<input type="checkbox"/>

<b>Estate and Fiduciary Tax</b>		
Form 2 Fiduciary Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
Form 2G Grantor/Owner's Share of a Grantor Type Trust	<input type="checkbox"/>	<input type="checkbox"/>
MA Form 2-ES Estimated Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
MA Form 2-PV Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
MA Form M-2210F Underpayment of Massachusetts Estimated Income Tax for Fiduciaries	<input type="checkbox"/>	<input type="checkbox"/>
MA Form M-8453F Fiduciary Tax Declaration for Electronic Filing	<input type="checkbox"/>	
MA Form M-8736 Fiduciary Extension Payment Worksheet and Voucher	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule 2K-1 Beneficiary's Massachusetts Information	<input type="checkbox"/>	<input type="checkbox"/>

MA Schedule B Interest, Dividends and Certain Capital Gains and Losses	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule B/R Beneficiary/Remainderman	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule D Capital Gains and Losses	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule E Rental Income or Loss	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule H Expenses and Fiduciary Compensation	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule IDD Income Distribution Deduction	<input type="checkbox"/>	<input type="checkbox"/>

<b>Partnership Tax</b>		
Form 3 Partnership Return of Income	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule 3K-1 Partner's Massachusetts Information	<input type="checkbox"/>	<input type="checkbox"/>

<b>Corporation Excise Tax</b>		
Form 355 Business/Manufacturing Corporation Excise Return	<input type="checkbox"/>	<input type="checkbox"/>

<b>S-Corporation Excise Tax</b>		
Form 355S S-Corporation Excise Return	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule S S-Corporation Distributive Income	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule SK-1 Shareholder's Massachusetts Information	<input type="checkbox"/>	<input type="checkbox"/>

<b>Combined Reporting Tax</b>		
Form 355U Excise for Taxpayers Subject to Combined Reporting	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-CI Combined Income	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-CS Credits Shared from Other Members	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-E Massachusetts Unitary or Affiliated Group Income	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-IC Member's Individual Credits	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-INS Payment to Insurance Companies Under Common Ownership	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-M Member's Income and Expenses	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-MSI Member's Apportioned Share of Group Income	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-MTI Member's Taxable Income from Sources other than the Unitary Business	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-NOLS Member's Shared Loss Carryover	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-ST Member's Separate Computation of Tax	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule U-TM Tax by Member	<input type="checkbox"/>	<input type="checkbox"/>

<b>Composite Tax</b>		
Form MA NRCR Non-Resident Composite Return	<input type="checkbox"/>	<input type="checkbox"/>
Form M-8453CR Nonresident Composite Return Tax Declaration for Electronic Filing	<input type="checkbox"/>	
Form CRFS Composite Return Filing Statement	<input type="checkbox"/>	

<b>Entity Level Tax</b>		
Form 63D-ELT Entity Level Tax	<input type="checkbox"/>	<input type="checkbox"/>
Form M-63D EXT Entity -Level Tax Extension Payment Worksheet and Voucher	<input type="checkbox"/>	<input type="checkbox"/>
Form M-8453ELT 63D Entity Level Tax Declaration for Electronic Filing	<input type="checkbox"/>	

<b>Other Forms and Common Schedules</b>		
Form AA-1 Application for Section 42 Method of Apportionment	<input type="checkbox"/>	<input type="checkbox"/>
Form 355-7004 Corporate Extension Payment Worksheet and Voucher	<input type="checkbox"/>	<input type="checkbox"/>
Form 355SC Security Corporation Excise Return	<input type="checkbox"/>	<input type="checkbox"/>
Form 355SV Taxation of Ships and Vessels	<input type="checkbox"/>	
Form M-2220 Underpayment of Massachusetts Estimated Tax by Corporations	<input type="checkbox"/>	<input type="checkbox"/>
Form M-8453C Corporate Tax Declaration for Electronic Filing	<input type="checkbox"/>	
MA Schedule 4% Surtax	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule 62-WH Massachusetts Personal Income Tax Withholding*	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule 63-WH Massachusetts Corporate Excise Withholding*	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule A Balance sheet	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule ABI Exceptions to the Add Back of Interest Expenses	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule ABIE Exceptions to the Add Back of Intangible Expenses	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule B Tangible or Intangible Property Corporation Classification	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule C Tangible Property Corporation	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule CG Combined Reporting Allocation Schedule	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule CIR Consolidated Return Income Reconciliation	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule CMS Credit Manager Schedule	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule CRS Credit Recapture Schedule	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule D Intangible Property Corporation	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule DRE Disclosure of Disregarded Entity	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule E Taxable Income	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule E-1 Dividends Deduction	<input type="checkbox"/>	<input type="checkbox"/>



MA Schedule EC Solar and Wind Energy Credit	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule EDIP Refundable Economic Development Incentive Program Credit	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule EOAC Economic Opportunity Area Credit	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule F Income Apportionment	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule FAF Farming and Fisheries Credit	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule FCI Foreign Corporation income of U.S. Shareholder	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule FE Report with Respect to Foreign Entities	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule H Investment Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule LP Credit for Removing or Covering Lead Paint on Residential Premises	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule M-1 Federal Reconciliation	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule NOL Net Operation Loss Carryforward	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule OJC Income Tax due to Other Jurisdictions	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule RC Research Credit	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule RLSC Refundable Life Science Credit Life Science Company	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule RNW REIT Net Worth Calculation	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule TDS Taxpayer Disclosure Statement	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule TTP Tax Treaty Positions	<input type="checkbox"/>	<input type="checkbox"/>
MA Schedule VP Vanpool Credit	<input type="checkbox"/>	<input type="checkbox"/>
IRS 1040 Schedule F Profit or Loss from Farming	<input type="checkbox"/>	<input type="checkbox"/>
IRS 1099-R	<input type="checkbox"/>	<input type="checkbox"/>
IRS W2	<input type="checkbox"/>	<input type="checkbox"/>
IRS W2G	<input type="checkbox"/>	<input type="checkbox"/>

**Note:** State or federal legislative changes may prompt modifications to forms and/or schedules.

Any changes/updates will be communicated via email and posted to the FTA State Exchange System (SES).

\* New for 2025

## Electronic amended returns

The Massachusetts Department of Revenue (DOR) requests that you support electronic amended returns for those available through MeF.

## 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 Department of Revenue issue notification and issue resolution standards.

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.

Notify the Massachusetts Department of Revenue if any forms and/or payments you support are not ready after agency approval. Submit this information via email to [mef@dor.state.ma.us](mailto:mef@dor.state.ma.us) and include the date the electronic or paper product will be ready to submit.

### **System security requirements**

The Massachusetts 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.

### **Security incident requirements**

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the Massachusetts Department of Revenue and Massachusetts Attorney General's Office.

### **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.

All MeF returns should include the federal XML return. When the federal return is not supported by the IRS in MeF, a pdf copy of the federal return should be attached to the state submission.

**Note:** Massachusetts Department of Revenue supports both linked and unlinked returns. The federal return must be included, regardless of whether the return is linked or unlinked.

Returns that are rejected have a 10-day perfection period. When a previously rejected electronic return is "Accepted" within the ten-day Perfection Period, it will be deemed to have been received on the date of the first reject that occurred within that ten-day period.

### **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 adhere to the schema requirements included in the authentication and return header. The Massachusetts Department of Revenue schema information and requirements can be found at the FTA State Exchange System (SES).

### **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**

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.

### Software limitations

List any software limitations to forms or schedules you support. If there are additional limitations after completing the LOI, please provide it before you submit ATS testing. Attach a separate sheet if necessary.


Are there any differences in the forms you support based on the type of software? If yes, please explain the differences.


### 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 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/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 Massachusetts Department 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 Massachusetts Department 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 Massachusetts Department of Revenue.*

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

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

#### For e-File returns:

The Massachusetts Department of Revenue requests the DL/ID card be included with the return but will not reject the return if it is 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/service-details/tips-for-filing-taxes>

### Taxes due expectations

The Massachusetts Department of Revenue 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>

### Agency questions

This section contains questions the Massachusetts Department of Revenue has for each software provider about its product.

1. Are you a member of the Free File Alliance?
  - a. Yes ☐
  - b. No ☐
  
2. Are software updates to the product performed manually or are they automatic?
  - a. Manually ☐
  - b. Automatic ☐
  
3. How often does the company push software updates? Are updated periodic (i.e., monthly or weekly) or ad-hoc? If periodic, are they performed on a certain day of the month or week?


4. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide or process 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 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                      Ext.	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. Attach a separate sheet if necessary

First and last name	Phone number                      Ext	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types

First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types

First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types
First and last name	Phone number                      Ext.	Email address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types