**Massachusetts Department of Revenue**

**Tax Software Provider Letter of Intent**

**Tax Year 2018**

This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the Massachusetts Department of Revenue.  By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

This LOI also incorporates all of the terms, requirements, and standards set forth in the Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators.  Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet any of the standards or requirements set forth in the national letter of intent or in this specific LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic or paper returns submitted using your products.

Please complete a registration form for each unique product your company offers.

**This form must be completed and submitted to Barry D. White (E-File Coordinator) email:** [**whiteb@dor.state.ma.us**](mailto:whiteb@dor.state.ma.us)

|  |  |  |  |
| --- | --- | --- | --- |
| Name of Company | Product Name | | State Software ID |
| DBA Name | NACTP Member Number | | State Account Number (if applicable) |
| Address | Product Address/URL | | Company FEIN |
| City | State | | Zip Code |
|  | | | |
| 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 |
|  |  | | |
| Test EFIN(s) | | Test ETIN(s) | |
| Production EFIN(s) | | Production ETIN(s) | |

## **Type of Software Product**

DIY/Consumer (Web-Based)

DIY/Consumer (Desktop)

Professional/Paid Preparer (Web-Based)

Professional/Paid Preparer (Desktop)

**Tax Types Supported** (Check all that apply)

Forms E-File

Individual Income Tax

Property Tax

Estate/Trust/Fiduciary Tax

Partnership Tax

Forms E-File

Corporate/Franchise Tax

S-Corporation Return

Insurance Premium Tax

Pass-Through Partnership/S-Corp

## **Rebranded Software Products**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Software Companies: Use this section only if this product is rebranded with the approval of the Software Publisher, who is the original creator of the software and signer of the LOI. It is the position of the STAR Working Group under the auspices of the IRS Security Summit that:**   * *Rebranding where the software publisher makes all code changes to generate the rebranded software and ensures that the rebranded software meets the applicable requirements (Trusted Customer, Generation of Authentication Elements, Generation of LEADS reports, STAR Requirements, etc) does not pose any additional risk to the tax ecosystem.* * *Rebranding where the organization who rebrands the software has the capability to make cosmetic changes including but not limited to color or font but cannot make changes to the applicable requirements (listed above) does not pose additional risk to the ecosystem.* | | | | |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| \*If there are more than 5 software products that have rebranded under a different name, please list them on a separate sheet and attach with your LOI submission.  \*\* If available. | | | | |

**For Rebranded Products, the Massachusetts Department of Revenue has the following requirements for paper forms and/or e-file ATS approval:**

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

## **Substitute Forms Registration**

|  |  |  |
| --- | --- | --- |
| **Use this section only if the LOI will be used for both forms and e-file registration** | | |
| State Substitute Form Vendor 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 |
| \*If you have separate contacts for Business Tax Types, please list them separately on a separate sheet and attach with your LOI 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 or not the form is supported for both print and e-file returns or just printed returns.

# **Communication and Expectations**

## **Documents and Materials**

The Massachusetts Department of Revenue e-file and paper form documentation will be posted/provided at the following locations:

FTA State Exchange System (SES)

Massachusetts Department of Revenue Website

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## **Refund Expectations**

To assist Taxpayers and Tax Professionals expecting refunds, the Massachusetts Department of Revenue is providing a URL about refund processing. Industry partners should use this URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is communicating a consistent refund timing message.

**URL:** <https://mtc.dor.state.ma.us/mtc/?Link=REFUND>

## **State Driver’s License/ID Card Expectations**

To help Taxpayers, Tax Professionals, and Industry partners understand the jurisdiction requirements for State Driver’s Licenses or ID Cards, the Massachusetts Department of Revenue is providing the following expectations:

**For e-file returns:**

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

To assist Taxpayers and Tax Professionals filing returns, the Massachusetts Department of Revenue is providing a URL regarding expectations for the DL/ID Card. Industry partners will use this URL to communicate and help set the appropriate expectations with external stakeholders.

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

# **Questions, Requirements, Standards and Recommendations**

This section represents the jurisdiction specific requirements and standards for tax software providers.

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## **Standards and Requirements for Confirmation of Specific Data Elements**

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## **Specific 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.

# **Signature**

I acknowledge all e-file ATS tests submitted during the approval process are created in and originate from the actual software.

I acknowledge all electronic returns received by the Massachusetts Department of Revenue generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.

I acknowledge all paper returns received by the Massachusetts Department of Revenue generated from this software will be printed from the initially approved product version, or a subsequent product update.

I acknowledge the Massachusetts Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically filed returns submitted to the Massachusetts Department of Revenue.

I acknowledge users/customers of this product who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

As the representative of the above-named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements listed above. The Massachusetts Department of Revenue reserves the right to revoke approval acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to above stated requirements.

As an approved Massachusetts Department of Revenue provider, I agree to provide true, accurate, current, and complete information about my company. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, the Massachusetts Department of Revenue has the right to deny, suspend, or terminate my account.

|  |  |  |
| --- | --- | --- |
| (AUTHORIZED REPRESENTATIVE) PRINTED NAME | TITLE | EMAIL ADDRESS |
| (AUTHORIZED REPRESENTATIVE) SIGNATURE | DATE | PHONE NUMBER |