



— DEPARTMENT OF —  
**REVENUE**  
—  
STATE OF MISSISSIPPI

## Letter of Intent

Tax Year 2019

E-File Coordinator: Jason Adams

# 2019 Tax Software Provider Mississippi Department of Revenue

## Letter of Intent

By submitting this Letter of Intent (LOI) to the Mississippi Department of Revenue, you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet the standards or requirements set forth in the national standards and requirements form or in this 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. If you submit an incomplete form, your request to participate in electronic or paper submissions may be denied.

**This form must be completed and submitted to Jason Adams at [efile@dor.ms.gov](mailto:efile@dor.ms.gov).**

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Tax 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)	

## Authorized access to the State Exchange System

Please provide a list of employees within your organization that you are authorizing to have access to the State Exchange System. The list you provide should include the following information:

- Company name, if different than company name at top of LOI
- First and last name of authorized individual(s)
- Email address
- Phone number
- Tax types they are authorized to access (indicate all or individual, corporate, estate/trust, payroll etc.)

**NOTE:** If the individuals are the same as what you've listed on the first page, please include them in this section as well.

Company name	First and last name	Email address	Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types

Please attach additional sheet with authorized users if necessary.

## Type of software product

- |   |   |
|---|---|
| <input type="checkbox"/> DIY/Consumer (Web-Based) | <input type="checkbox"/> Professional/Paid Preparer (Web-Based) |
| <input type="checkbox"/> DIY/Consumer (Desktop)   | <input type="checkbox"/> Professional/Paid Preparer (Desktop)   |

## Tax types supported

Please check all that apply

- |                          |                          |                            |                          |                          |                                 |
|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|---------------------------------|
| Forms                    | E-File                   |                            | Forms                    | E-File                   |                                 |
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax      | <input type="checkbox"/> | <input type="checkbox"/> | Corporate/Franchise Tax         |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax | <input type="checkbox"/> | <input type="checkbox"/> | Pass-Through Partnership/S-Corp |

## Rebranded software products

**Complete this section if your product is rebranded. If there are more than five software products that have been rebranded under a different name, please list them on a separate sheet and attach it to this submission.**

**Note:** In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). It is your responsibility to make sure the rebranded product reflects the current software requirements and output(s).

Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *

\*If not available at the time of LOI submission, please provide it when available.

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

- Mississippi Department of Revenue does not require testing of rebranded products unless there is a separate Software ID

## Substitute forms registration

**Complete this section if your product will be providing substitute forms**

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 each business tax type, please list them by tax type on a separate sheet and attach it to this submission.

Forms and schedules supported (check all that apply)  Not an e-file form

**Individual**

Forms E-File

- 71-661 Installment Agreement
- 80-105 Individual Resident Return
- 80-106 Individual/Fiduciary Tax Voucher
- 80-107 Income/Withholding Tax Schedule
- 80-108 Itemized Deductions Schedule
- 80-110 Individual EZ Resident Return
- 80-115 Individual Declaration for E-file
- 80-155 Net Operating Loss Schedule

Forms E-File

- 80-160 Credit for Tax Paid To Another State
- 80-205 Non-Resident/Part-Year Resident
- 80-315 Reforestation Tax Credit
- 80-320 Interest and Penalty Worksheet
- 80-360 Catastrophe Savings Tax Schedule
- 80-401 Tax Credit Summary Schedule

**Fiduciary**

Forms E-File

- 81-110 Fiduciary Return
- 81-115 Fiduciary Declaration for E-file

Forms E-File

- 81-131 Fiduciary Schedule K
- 81-132 Fiduciary Schedule K-1

**Corporate**

Forms E-File

- 83-105 Corporate Income and Franchise
- 83-110 Corporate Franchise Tax Schedule
- 83-115 Corporate Declaration for E-file
- 83-120 Balance Sheet
- 83-122 Net Taxable Income Schedule
- 83-124 Direct Accounting Income Statement
- 83-125 Business Income Apportionment
- 83-150 Nonbusiness Income Worksheet

Forms E-File

- 83-155 Net Operating Loss & Capital Loss
- 83-180 Application for Automatic Extension
- 83-300 Corporate Income Tax Voucher
- 83-305 Underestimate of Corporate Income
- 83-310 Summary of Net Income Schedule
- 83-391 Insurance Company Income Tax
- 83-401 Income Tax Credit Summary
- 83-450 New Jobs Tax Credit

**Pass-Through Partnership/S-Corporation**

Forms E-File

- 84-105 Pass-Through Entity Tax Return
- 84-110 S-Corporation Franchise Tax Schedule
- 84-115 Pass-Through Entity E-file Declaration
- 84-122 Pass-Through Entity Net Taxable Income
- 84-124 Direct Accounting Income Statement
- 84-125 Business Income Apportionment
- 84-131 Schedule K

Forms E-File

- 84-132 Schedule K-1
- 84-150 Nonbusiness Income Worksheet
- 84-155 Net Operating Loss Schedule
- 84-300 Pass-Through Entity Income Voucher
- 84-380 Non-Resident Income Tax Agreement
- 84-387 Partnership Income Tax Voucher
- 84-401 Tax Credit Summary Schedule

# Communication and Expectations

## Documents and materials

Mississippi Department of Revenue e-file and paper form documentation will be provided at the following locations:

- FTA State Exchange System (SES) for schemas, forms, and instructions

## Refund expectations

Mississippi Department of Revenue is providing a statement about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the jurisdiction in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

**Statement:** *Due to the increase in fraudulent activity, the Mississippi Department of Revenue has implemented additional procedures and safeguards into our return processes in an effort to mitigate potential fraud. These processes will validate income tax returns and credits reported prior to issuing requested refunds. As a result, these additional procedures may cause a delay in refund processing in order to ensure that the right refunds are being paid to the right taxpayers.*

## Driver's license/ID card expectations

Mississippi Department of Revenue is providing the following expectations and information:

### For e-file returns:

- Mississippi Department of Revenue does not want to receive the DL/ID Card information with the tax return
- Mississippi Department of Revenue wants to receive the DL/ID Card information with the tax return
- Mississippi Department of Revenue requires the DL/ID Card information be included with the tax return but will not reject the e-file return
- Mississippi Department of Revenue will reject e-file returns if the DL/ID Card information is not included with the tax return

### For printed/paper forms requesting the DL/ID Card information:

DL/ID Card information is not required on Mississippi printed/paper forms.

Mississippi 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 messages are expected to be shown to end-users within the software in a way to maximize the likelihood the message is read.

**Statement:** Many state revenue agencies are requesting additional information this filing season in an effort to combat stolen-identity tax fraud to protect you and your tax refund. If you have a driver's license or state issued identification card, please provide the requested information from it. The return will not be rejected if you do not provide a driver's license or state-issued identification. Providing the information can only help process the return more quickly.

# Questions, Requirements, Standards and Recommendations

## Requirements

- All Individual Income returns must be linked to a corresponding Federal return. Business and Fiduciary returns may be unlinked.
- The State Software ID listed in this LOI MUST match the Software ID tag in the XML of each submission you send to the state, both in testing and once the tax season begins. Any submission that doesn't match a Software ID we have in our database will be rejected.
- In the space below, please include a limitation report that explains any standard part of our e-file package that will not be included because it isn't supported by your software. If you fail to include a limitation report, it could cause unnecessary rejections of your test submissions:

## Acknowledgments and 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 Mississippi 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 Mississippi Department of Revenue generated from this software will be printed from the approved product version, or a subsequent product update.
- I acknowledge Mississippi Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to Mississippi Department of Revenue.
- I acknowledge users/customers of desktop products who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

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 Mississippi 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
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