



— DEPARTMENT OF —
REVENUE
—
STATE OF MISSISSIPPI

Income Tax Letter of Intent

Tax Year 2024

This form must be completed and submitted to efile@dor.ms.gov by September 1st, 2024

2024 Tax Software Provider Mississippi 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 Mississippi Department of Revenue (MDOR), you will need to complete this form and submit it to efile@dor.ms.gov.

By submitting this Letter of Intent (LOI) to the MDOR, 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 MDOR 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 September 1st, 2024.
- Substitute forms approval must be completed by December 15th, 2024.
- Assurance testing (ATS) begins in November 2024.
- Last day we will accept initial e-file tests is December 31st, 2024.
- E-file tests must be completed and approved by January 31st, 2025.

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 | State Software ID (if applicable) |
| DBA name | NACTP vendor ID | State Tax Account Number |
| Address | Product address/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.

IRS issued electronic identification numbers

List your IRS electronic identification numbers.

| | EFIN(s) | ETIN(s) |
|-----------------------|--------------------|--------------------|
| Individual Tax | Test EFIN(s) | Test ETIN(s) |
| | Production EFIN(s) | Production ETIN(s) |
| | | |
| Business Tax | 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.

| | | |
|---|-------|---------------|
| 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 |
| Primary Withholding Forms Contact | Phone | Email Address |
| Secondary Withholding 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) | <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 |
| Corporate Income/Franchise tax | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |
| Pass-Through Partnerships/S-Corp | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |
| Insurance premium tax | | <input type="checkbox"/> Substitute forms |

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 (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |

Attach additional sheets if needed.

For Rebranded Products, the MDOR has the following requirements for e-File ATS approval.

- Rebranded Products are not required to complete e-file ATS approval process unless they have a unique State Software ID

E-file mandates or requirements

- Corporation or Pass-Through Entity returns with assets greater than \$250,000 are required to be electronically filed with the state of Mississippi.
- Corporation or Pass-Through Entity returns with 100 or more K-1s are required to be electronically filed with the state of Mississippi.
- Employers that issue 10 or more W-2s, 1099s or other information returns are required to electronically submit those in the required formats to the Department of Revenue through Taxpayer Access Point (TAP). To access TAP and submit returns electronically, visit our website at www.dor.ms.gov.

If you are unable to comply with these mandates, please contact the E-file Coordinator at efile@dor.ms.gov.

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 | e-File | Substitute forms |
|--|--------------------------|--------------------------|
| Individual Income Tax | | |
| 71-661 Installment Agreement | <input type="checkbox"/> | <input type="checkbox"/> |
| 80-105 Resident Individual Income Tax Return | <input type="checkbox"/> | <input type="checkbox"/> |

| | | |
|--|--------------------------|--------------------------|
| 80-106 Individual/Fiduciary Income Tax Voucher | | <input type="checkbox"/> |
| 80-107 Income/Withholding Tax Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 80-108 Adjustments and Contributions | <input type="checkbox"/> | <input type="checkbox"/> |
| 80-115 Individual Income Tax Declaration for Electronic Filing | | <input type="checkbox"/> |
| 80-155 Net Operating Loss Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 80-160 Tax Credit for Income Tax Paid to One or More Other States | | <input type="checkbox"/> |
| 80-161 Tax Credit for Income Tax Paid by Electing Pass-Through Entity | <input type="checkbox"/> | <input type="checkbox"/> |
| 80-205 Non-Resident/Part-Year Resident Individual Income Tax Return | <input type="checkbox"/> | <input type="checkbox"/> |
| 80-315 Reforestation Tax Credit | <input type="checkbox"/> | <input type="checkbox"/> |
| 80-320 Individual Income Tax Interest and Penalty Worksheet | | <input type="checkbox"/> |
| 80-340 Affidavit for Reservation Indian Income Exclusion from Mississippi State Income Taxes | | <input type="checkbox"/> |
| 80-401 Tax Credit Summary Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 80-491 Individual Income Tax Statement of Additional Dependents | | <input type="checkbox"/> |
| Fiduciary Income Tax | | |
| 81-110 Fiduciary Income Tax Return (For Estates and Trusts) | <input type="checkbox"/> | <input type="checkbox"/> |
| 81-115 Fiduciary Income Tax Declaration for Electronic Filing | | <input type="checkbox"/> |
| 81-131 Fiduciary Schedule K Beneficiaries Share of Income | <input type="checkbox"/> | <input type="checkbox"/> |
| 81-132 Fiduciary Schedule K-1 | <input type="checkbox"/> | <input type="checkbox"/> |

| | | |
|---|--------------------------|--------------------------|
| Corporate Income and Franchise Tax | | |
| 83-105 Corporate Income and Franchise Tax Return | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-110 Corporate Franchise Tax Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-115 Corporate Income Declaration for Electronic Filing | | <input type="checkbox"/> |
| 83-120 Balance Sheet Per Books | | <input type="checkbox"/> |
| 83-122 Net Taxable Income Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-124 Direct Accounting Income Statement | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-125 Business Income Apportionment | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-150 Nonbusiness Income Worksheet | | <input type="checkbox"/> |
| 83-155 Net Operating Loss & Capital Loss Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-180 Application for Automatic Extension | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-300 Corporate Income Tax Voucher | | <input type="checkbox"/> |
| 83-305 Underestimate of Corporate Income Tax Worksheet | | <input type="checkbox"/> |
| 83-310 Summary of Net Income Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-391 Insurance Company Income Tax Return | | <input type="checkbox"/> |
| 83-401 Tax Credit Summary Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 83-450 New Jobs Credit | | <input type="checkbox"/> |
| Pass-Through Partnership/S-Corp | | |
| 84-105 Pass-Through Entity Tax Return | <input type="checkbox"/> | <input type="checkbox"/> |

| | | |
|---|--------------------------|--------------------------|
| 84-110 S-Corporation Franchise Tax Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-115 Pass-Through Entity Declaration for Electronic Filing | | <input type="checkbox"/> |
| 84-122 Net Taxable Income Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-124 Direct Accounting Income Statement | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-125 Business Income Apportionment Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-131 Schedule K | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-132 Schedule K-1 | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-150 Nonbusiness Income Worksheet | | <input type="checkbox"/> |
| 84-155 Net Operating Loss Schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-161 Tax Credit for Income Tax Paid by Electing Pass-Through Entity | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-300 Pass-Through Entity Income Tax Voucher | | <input type="checkbox"/> |
| 84-380 Non-Resident Income Tax Agreement | | <input type="checkbox"/> |
| 84-381 Pass-Through Entity Election Form | <input type="checkbox"/> | <input type="checkbox"/> |
| 84-387 Partnership Income Tax Withholding Voucher | | <input type="checkbox"/> |
| 84-401 Tax Credit Summary Schedule | <input type="checkbox"/> | <input type="checkbox"/> |

Electronic amended returns

MDOR requests 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 MDOR issue notification and issue resolution standards. If something is discovered with your software that causes issues for tax returns sent to Mississippi, we expect an email sent to efile@dor.ms.gov with the following information:

- Date the issue was discovered
- Description of the issue
- Actual or estimated number of taxpayer records involved
- Specific data elements involved
- Information that has been passed on to the taxpayer about the issue
- Plan for correcting the issue/Estimated date the issue will be corrected

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Mississippi Attorney General must also be reported to the MDOR.

System security requirements

The MDOR 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.

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.

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 follow the schema requirements. Find MDOR schema requirements on the FTA State Exchange System.

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.

Software limitations

List any software limitations to forms or schedules you support.

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 MDOR 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 Mississippi 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 Mississippi 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 Mississippi Department of Revenue.

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

MDOR is providing the following expectations and information:

For e-file returns:

MDOR requires the DL/ID card be included with the tax return but will not reject the e-file return if it's not included.

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

MDOR does not require the DL/ID card information on printed/paper forms.

MDOR 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 message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

Statement: *In an effort to combat stolen identity tax fraud and to protect you and your tax refund, Mississippi is requesting your driver's license or state issued identification card information. 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.*

Refund expectations

MDOR is providing a statement about 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.

Statement: *The Mississippi Department of Revenue has additional procedures and safeguards in our system return processes in order 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.*

Additional 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 does not match a Software ID we have in our database will be rejected.

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 the requirements listed in this document. The MDOR 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.

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

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