



Income Tax Letter of Intent

Tax Year 2024

This form must be completed and submitted to DORe-Services@mt.gov by September 30, 2024.

For any general questions about this LOI, please contact [Information Governance](#).

2024 Tax Software Provider Montana 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 Montana Department of Revenue you will need to complete this form and submit it to DORe-Services@mt.gov.

By submitting this Letter of Intent (LOI) to the Montana 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 Montana 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 September 30, 2024.
- The department will typically begin ATS testing with the opening or the IRS ATS testing window in early November.
- The last day we will accept initial e-File and paper tests is December 16, 2024.
- All testing must be completed and approved by January 15, 2025.
- Department feedback is typically provided within 5-7 business days of receipt of test submissions.

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 REQUIRED	Product Name REQUIRED	
DBA Name	NACTP Vendor ID	State Tax Account Number (If applicable)
Address REQUIRED	Product URL REQUIRED	Company FEIN REQUIRED
City REQUIRED	State REQUIRED	ZIP Code REQUIRED

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. REQUIRED IF APPLICABLE

IRS Issued Electronic Identification Numbers

List your IRS electronic identification numbers

	EFIN(s) REQUIRED IF APPLICABLE	ETIN(s) REQUIRED
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 REQUIRED	Phone	Email
Secondary Regulatory/compliance contact REQUIRED	Phone	Email
Primary individual MeF contact REQUIRED IF APPLICABLE	Phone	Email
Secondary individual MeF contact REQUIRED IF APPLICABLE	Phone	Email
Primary business MeF contact REQUIRED IF APPLICABLE	Phone	Email
Secondary business MeF contact REQUIRED IF APPLICABLE	Phone	Email
Primary fiduciary (Estate/Trust) MeF contact REQUIRED IF APPLICABLE	Phone	Email
Secondary fiduciary (Estate/Trust) MeF contact REQUIRED IF APPLICABLE	Phone	Email
Primary leads reporting contact REQUIRED IF APPLICABLE	Phone	Email
Secondary leads reporting contact REQUIRED IF APPLICABLE	Phone	Email

Substitute forms registration

Complete this section **only** if your product will provide substitute forms.

All companies that will reproduce State of Montana tax forms must complete substitute form registration annually. Complete all information fields. Please review form testing and submission changes in the 2024 Substitute Forms and Payment Vouchers Specifications (available on the FTA State Exchange System). Develop substitute Montana tax forms in accordance with the specifications issued by the Montana Department of Revenue. Failure to follow the specifications may result in completed tax forms submitted by the public being rejected by the Montana Department of Revenue.

Montana provides testing templates to help you verify data placement prior to submitting forms for testing. Testing form submissions will be rejected if the form data placement was not verified using the testing templates. If you required assistance, please email DORe-Services@mt.gov.

Agency substitute forms software number REQUIRED		
Primary individual forms contact REQUIRED IF APPLICABLE	Phone	Email
Secondary individual forms contact REQUIRED IF APPLICABLE	Phone	Email
Primary business forms contact REQUIRED IF APPLICABLE	Phone	Email
Secondary business forms contact REQUIRED IF APPLICABLE	Phone	Email
<p>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. If you are using another company's form in your software, that company will need to complete testing before your test submissions will be accepted. If you do not have a MT Software Provider ID from the previous tax year, leave that field blank. We will send a confirmation email containing your MT Software Provider ID.</p>		

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
Corporation/franchise tax	<input type="checkbox"/>	e-File	<input type="checkbox"/>	Substitute forms
Pass-Through partnerships/S-Corporation	<input type="checkbox"/>	e-File	<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 Montana Department of Revenue has the following requirements:

- Rebranded Products are not required to complete the full e-File ATS/substitute form approval.

E-File mandates or requirements

- Montana law (MCA 15-30-3315) requires partnerships with more than 100 partners to file electronically.
- Montana law (MCA 15-1-802) requires payments of \$500,000 or more to be made electronically.
- Montana Senate Bill 24 (2023) requires corporations with more than \$750,000 in gross receipts during a tax period to file electronically.

Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports. If your software does not support any of the required forms or schedules, you must submit a written explanation requesting a software limitations and exceptions waiver to DORe-Services@mt.gov.

Forms and schedules	e-File	Substitute forms
Individual income tax		
Form 2 – <i>REDESIGNED FOR 2024!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule I – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule II – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule III – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule IV – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule V – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule 2EC – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Transition Schedule – <i>New!</i>	Binary Attachment Only	<input type="checkbox"/>
Form IT payment voucher		<input type="checkbox"/>
Estate/trust/fiduciary tax		
Form FID-3 – <i>REDESIGNED FOR 2024!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule I – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule II – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule III – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule IV – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule V – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule K-1	<input type="checkbox"/>	<input type="checkbox"/>
Form FID payment voucher		<input type="checkbox"/>
Corporate income tax		
Form CIT	<input type="checkbox"/>	<input type="checkbox"/>
Schedule C	<input type="checkbox"/>	<input type="checkbox"/>
Schedule K	<input type="checkbox"/>	<input type="checkbox"/>
Schedule M – Support Required	<input type="checkbox"/>	<input type="checkbox"/>
Schedule NOL	<input type="checkbox"/>	<input type="checkbox"/>
Schedule K Combined – support required for combined filings.	<input type="checkbox"/>	<input type="checkbox"/>
Schedule WE – support required for combined filings.	<input type="checkbox"/>	<input type="checkbox"/>
Form CT payment voucher		<input type="checkbox"/>
Pass-Through partnership/S corporation		
Form PTE	<input type="checkbox"/>	<input type="checkbox"/>
Flow-Through Payments Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Schedule I	<input type="checkbox"/>	<input type="checkbox"/>
Schedule II	<input type="checkbox"/>	<input type="checkbox"/>
Schedule IV	<input type="checkbox"/>	<input type="checkbox"/>
Schedule VI	<input type="checkbox"/>	<input type="checkbox"/>
Schedule VII	<input type="checkbox"/>	<input type="checkbox"/>
Schedule DE	<input type="checkbox"/>	<input type="checkbox"/>

Forms and schedules (continued)	e-File	Substitute forms
MT Adjustments Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
MT Source Income Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Schedule K-1	<input type="checkbox"/>	<input type="checkbox"/>
Form PR payment voucher		<input type="checkbox"/>
Form SB payment voucher		<input type="checkbox"/>
Supplemental Forms – Testing Not Required		
Form DE – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Form WMRE – <i>New!</i>	<input type="checkbox"/>	<input type="checkbox"/>
Form Media Credit	<input type="checkbox"/>	<input type="checkbox"/>
Form CIT-UT	<input type="checkbox"/>	<input type="checkbox"/>
Form EST-I	<input type="checkbox"/>	<input type="checkbox"/>
Form ADPT	<input type="checkbox"/>	<input type="checkbox"/>
Form IUFC	<input type="checkbox"/>	<input type="checkbox"/>
Form JGI	<input type="checkbox"/>	<input type="checkbox"/>
Form QEC	<input type="checkbox"/>	<input type="checkbox"/>
Form TETC	<input type="checkbox"/>	<input type="checkbox"/>
Form EST-PTI	<input type="checkbox"/>	<input type="checkbox"/>
Form NOL-EBL	<input type="checkbox"/>	<input type="checkbox"/>
Form ETM	<input type="checkbox"/>	<input type="checkbox"/>
Form RCYL	<input type="checkbox"/>	<input type="checkbox"/>

Electronic amended returns

The Montana Department of Revenue requires you to support electronic amended returns for those available through MeF.

Agency requirements

This section identifies Montana Department of Revenue requirements and expectations of new and existing Software Providers and the software product.

- Software companies are expected to conduct their own internal testing before submitting tests to the department. Therefore, if more than 5 retests are submitted, they are subject to the limited availability of department resources.
- Montana law (MCA 15-1-802) requires payments of \$500,000 or more to be made electronically.
- Individual income tax
 - 2D barcodes are recommended but not required for TY24.
- Corporate Income tax
 - Federal Form 1120 filers must file a linked submission of their original return.
 - Unlinked electronic submissions will be accepted only for amended returns and the original returns for Non-Federal Form 1120 filers such as Forms 1065, 990T, 1120F, 1120C, etc.
 - Montana Senate Bill 24 (2023) requires corporations with more than \$750,000 in gross receipts during a tax period to file electronically
- Pass-through partnership/S corporation income tax
 - Unlinked electronic submissions for amended returns only.
 - If a return is amended federally, it must be included with the amended Montana return. If only the Montana return is being amended, please provide a statement about what is being amended and why.
 - Montana law (MCA 15-30-3315) requires partnerships with more than 100 partners to file electronically.

Issue notification and resolution requirements

This section represents the Montana Department of Revenue issue notification and issue resolution standards.

- Notify the agency if any forms and/or payments you support are not ready during the filing season after agency approval. Submit this information via email to DORe-Services@mt.gov and include the date the electronic or paper product will be ready to submit.
- All Providers executing this agreement are subject to Federal and State data breach security laws and/or regulations noted below including, but not limited to, provisions regarding who must comply with the law, definitions of “personally identifiable information”, what constitutes a breach, requirements for notice, and any exemptions.
 - Internal Revenue Code 6103, 7213, 7213A, 7431
 - IRS Publication 1075
 - Section 15-30-2618, Montana Code Annotated (MCA) Section 15-31-511, MCA

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the attorney general’s office at the Montana Department of Justice must also be reported to the Montana Department of Revenue.

System security requirements

The Montana 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 Montana Department of Revenue and the Montana Department of Justice.

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.

You will provide customers with the printing standards needed to produce original printed forms (no photocopies are accepted).

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 the Montana Department of Revenue 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. If more than 5 retests are submitted, they are subject to the limited availability of department resources.

Validation of data elements

You must validate the following pre-populated data elements:

- Taxpayer Identification Number (TIN/SSN/FEIN)
- State tax ID (if applicable)
- Name and address.

Software limitations

During ATS testing, report any software limitations to DORMeFTest@mt.gov. Failure to provide this information could delay the review of your test returns. Before and after ATS Testing all inquiries should go through DOReServices@mt.gov.

Software exceptions

During ATS testing, report any exceptions to forms or schedules to DORMeFTest@mt.gov. Before and after ATS Testing all inquiries should go through DOReServices@mt.gov. **For 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 the Montana 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 Montana 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 Montana 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 Montana Department of Revenue.

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

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

For e-File returns:

- The Montana Department of Revenue requests the DL/ID card be included with the return but won't reject the return if it's not included.

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

- The Montana Department of Revenue requests the full DL/ID card information on the form(s).

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

Statement: "To combat stolen-identity tax fraud and to protect you and your refund, the department is requesting additional information from your Montana driver's license or ID card. You aren't required to give us this information; however, it will enable us to process your taxes faster."

Refund expectations

The Montana Department of Revenue is providing a URL and a statement for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. You can find more information about verifying your refund at:

URL:

<https://mtrevenue.gov/WheresMyRefund>

<https://mtrevenue.gov/taxes/individual-income-tax/individual-refunds/>

Statement:

Processing refunds can take up to 90 days. The department may ask you to verify information prior to sending the refund. You can find more information about our refund process and check your refund status on Montana's website at:

<https://mtrevenue.gov/resources/citizen/taxpayer-protection/identity-verification-letter>.

Taxes due expectations

The Montana Department of Revenue is providing a URL and a statement 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://tap.dor.mt.gov/>

Statement:

- If you did not submit a payment with your return or need to schedule an additional payment, please go to our TransAction Portal at <https://tap.dor.mt.gov>.
- Follow the prompts to:
 - Sign in with your TAP logon to Schedule a Payment
 - Setup Online Access (for TAP); or
 - Make a payment without signing in.

Agency questions

What refund products or payment vehicles do you offer your customer? 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. Refund payments must be deposited with a bank. The department will not accept any payments using cryptocurrency or cyber currency (such as Bitcoin, Litecoin, Ethereum, etc.). Please mark N/A if this does not apply to your software.

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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 Montana 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

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.
You are allowed up to 8 users.

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 that individuals are authorized to access.

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

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