MONTANA DEPARTMENT OF REVENUE

Income Tax Letter of Intent

Tax Year 2026

This form must be completed and submitted to DORe-Services@mt.gov by September 30, 2026.

For any general questions about this LOI, please contact Information Governance.

2026 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, 2026.
- The last day we will accept initial e-File and paper tests is December 16, 2026.
- All testing must be completed and approved by January 15, 2027.
- Department feedback is typically provided within 5-7 business days of receipt of test submissions.

Quick Start Requirements (Read First)

To be approved as a Montana Income Tax Software Provider for Tax Year 2026, you must:

- Provide all Regulatory/Compliance Contacts (required for every vendor).
- Provide IRS Assurance Testing documentation if you are a **new provider**.
- Complete separate LOIs for **each unique product** your company offers.
- Review and comply with all Montana Department of Revenue standards.
- Complete all testing for the forms and methods you support.
- Production Approvals will only be sent once ALL testing for that form type is completed.

Amended Letter of Intent

Clear Form

☐ 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	
DBA Name	NACTP Vendor ID	State Tax Account Number (If applicable)
Address	Product URL	Company FEIN **REQUIRED**
City	State	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)
Corporate Income Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
Pass-Through Partnerships/ S Corporation	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
Estate/Trust/Fiduciary Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)

Contact Information

List the contact information for each area identified. The Regulatory/compliance contacts are required for all vendors. All other contacts are required as applicable.

Regulatory/compliance contact	Phone	Email
Secondary Regulatory/compliance contact	Phone	Email
Primary individual MeF contact	Phone	Email
Secondary individual MeF contact	Phone	Email
Primary business MeF contact	Phone	Email
Secondary business MeF contact	Phone	Email
Primary fiduciary (Estate/Trust) MeF contact	Phone	Email
Secondary fiduciary (Estate/Trust) MeF contact	Phone	Email
Primary leads reporting contact	Phone	Email
Secondary leads reporting contact	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 2026 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.

All forms contacts are required as applicable.

Software Provider Type

	Description	Form Supplier
☐	Software provider creating their own substitute forms.	
☐	Software provider using another company's form in their software.	
☐	Software provider using Montana's official form in their software.	Montana Department of Revenue

Agency substitute forms software number **REQUIRED**		
Primary individual forms contact	Phone	Email
Secondary individual forms contact	Phone	Email
Primary business forms contact	Phone	Email
Secondary business forms contact	Phone	Email

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 an 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.

Software Products and Tax Types Supported

Check all that apply.

Type of software product supported	
DIY/consumer (Web-Based)	☐
DIY/consumer (Desktop)	☐
Professional/paid preparer (Web-Based)	☐
Professional/paid preparer (Desktop)	☐

Tax Types Supported			Expected Volume of Submissions
Individual Income Tax	e-File ☐	Substitute forms ☐	
Estate/Trust/Fiduciary Tax	e-File ☐	Substitute forms ☐	
Corporation/Franchise Tax	e-File ☐	Substitute forms ☐	
Pass-Through Partnerships/S-Corporation	e-File ☐	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 for substitute forms and/or e-File ATS approval:

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

e-File Mandates or Requirements

- Montana law (15-30-3315, MCA) requires partnerships with more than 100 partners to file electronically.
- Montana law (15-1-802, MCA) requires payments of $50,000 or more to be made electronically.
- Montana law (15-31-110, MCA) requires corporations with more than $750,000 in gross receipts during the tax period to file electronically.

Forms and Schedules Supported by Tax Type (check all that apply)

You **must** list the expected volume of returns to be submitted for each tax type.

The department considers Schedules to be an integral part of their corresponding main form. It is assumed that a vendor’s support of a main form extends to all schedules, vouchers, and waivers listed with that form. Check the boxes of the forms and schedules your company does not support to request a limitation review. If you need more space, on a separate page, list out the reasons your company does not support the form or schedule.

This applies to both e-File and substitute forms.

Individual Income Tax				
Forms and Schedules	e-File	☐	Substitute Forms	☐
	Limited	No Support	Limited	No Support
Form 2	☐	☐	☐	☐
Schedule I	☐	☐	☐	☐
Schedule II	☐	☐	☐	☐
Schedule III	☐	☐	☐	☐
Schedule IV	☐	☐	☐	☐
Schedule V	☐	☐	☐	☐
Schedule 2EC	☐	☐	☐	☐
Form DE	☐	☐	☐	☐
Form ETM	☐	☐	☐	☐
Form IT Payment Voucher	N/A			☐

Limitations

Exceptions

Corporate Income Tax				
Forms and Schedules	e-File	☐	Substitute Forms	☐
	Limited	No Support	Limited	No Support
Form CIT	☐	☐	☐	☐
Schedule C	☐	☐	☐	☐
Schedule K	☐	☐	☐	☐
Schedule M	☐	☐	☐	☐
Schedule NOL	☐	☐	☐	☐
Schedule K-Combined	☐	☐	☐	☐
Schedule WE	☐	☐	☐	☐
Form CT Payment Voucher	N/A			☐

Limitations

Exceptions

Pass-Through Entity Income Tax				
Forms and Schedules	e-File	☐	Substitute Forms	☐
	Limited	No Support	Limited	No Support
Form PTE	☐	☐	☐	☐
Schedule I	☐	☐	☐	☐
Apportionable Income Schedule	☐	☐	☐	☐
Schedule II	☐	☐	☐	☐
Schedule IV	☐	☐	☐	☐
Schedule VI	☐	☐	☐	☐
Schedule DE	☐	☐	☐	☐
Schedule K-1	☐	☐	☐	☐
MT Adjustments Schedule	☐	☐	☐	☐
MT Source Income Schedule	☐	☐	☐	☐
Flow-Through Payments Schedule	☐	☐	☐	☐
Form PR Payment Voucher	N/A			☐
Form SB Payment Voucher				☐

Limitations

Exceptions

Estate/Trust/Fiduciary Income Tax				
Forms and Schedules	**e-File**	☐	**Substitute Forms**	☐
	Limited	**No Support**	**Limited**	**No Support**
Form FID-3	☐	☐	☐	☐
Schedule I	☐	☐	☐	☐
Schedule II	☐	☐	☐	☐
Schedule III	☐	☐	☐	☐
Schedule IV	☐	☐	☐	☐
Schedule V	☐	☐	☐	☐
Schedule K-1	☐	☐	☐	☐
Form FID Payment Voucher	**N/A**			☐

Limitations

Exceptions

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.
- Production approvals will only be sent upon completion of all testing for the tax types that you support. If you support e-File and substitute forms for Individual Income Tax, your production approval will only be sent once you have completed testing of both for Individual Income Tax. If you support e-File for Individual Income Tax and substitute forms for Fiduciary, your approval for Individual Income Tax will be sent upon completion of your e-File testing while your approval for Fiduciary will not be sent until you have completed your substitute forms testing.
- Montana law (15-1-802, MCA) requires payments of $50,000 or more to be made electronically.
- Individual Income Tax
  - 2D barcodes are recommended but not required for Tax Year 2026.
- Estate/Trust/Fiduciary Tax
  - A copy of the federal return, Form 1041, is expected to be in the xml.
- Corporate Income Tax
  - A copy of the federal return is expected to be in the xml or attached in the binary attachments of submissions.
  - Unlinked electronic submissions will be accepted for original and amended returns regardless of the federal form filed by the entity.
  - Montana law (15-31-110, MCA) requires corporations with more than $750,000 in gross receipts during a tax period to file electronically. Montana Senate Bill 124 from the 2023 Montana Legislative session changed the apportionment of income from the three-factor, double-weighed sales method to the single-sales factor method starting with tax years beginning after December 31, 2024. Schedules K and K Combined were changed due to this.
- 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.
  - Complete Schedule VI, Part II Amended Return Information
  - Montana law (15-30-3315, MCA) requires partnerships with more than 100 partners to file electronically.

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.

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, 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.

Questionable Informational Returns

The Montana Department of Revenue aligns with the IRS in their reporting fraud and abuse requirements within the IRS e-file program. You should report fraudulent or abusive returns, including those with questionable W-2s or other informational returns.

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.

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.

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

The department assumes that vendors will support all forms, schedules, and vouchers listed on the LOI, unless a vendor submits a limitation for review, and it is accepted by the department. Software limitations must be reviewed and approved before a vendor begins any testing. During ATS testing, report any relevant software limitations to DORMeFTest@mt.gov. New limitations discovered during testing will require an amended LOI requesting a limitation review. Submit your amended LOI to DORe-Services@mt.gov. Failure to provide this information will delay the review of your test returns. Before and after ATS Testing all inquiries should go through DORe-Services@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 DORe-Services@mt.gov. New exceptions discovered during testing will require an amended LOI. Submit your amended LOI to DORe-Services@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 driver's license or 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 driver's license or ID card information on the form(s).

The Montana Department of Revenue is providing a statement for the driver's license or 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. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

URL:

https://revenue.mt.gov/WheresMyRefund

https://revenue.mt.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://revenue.mt.gov/taxes/individual-income-tax/individual-refunds

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:

To Make a Payment – https://tap.dor.mt.gov/

Individual Income Tax Software 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/. First-time filers may need to contact the department to make payment arrangements. Payment is due by April 15, 2027. For more information please see https://revenue.mt.gov/taxes/.

Corporate Income Tax Software 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/. First-time filers may need to contact the department to make payment arrangements. Payment is due by May 15 for Calendar Year filers or by the 15th day of the 5th month following the fiscal year end. Example: If your tax year ends on September 30, 2026, your payment is due on February 15, 2027. For more information, please see https://revenue.mt.gov/taxes/.

Pass-Through Entities (S-Corporations and Partnerships) Income Tax Software 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/. *First-time filers may need to contact the department to make payment arrangements. Payment is due by March 16 for Calendar Year filers or by the 15th day of the 3rd month following the fiscal year end. Example: If your fiscal year ends on September 30, 2026, your payment is due December 15, 2026. For more information, please see* https://revenue.mt.gov/taxes/.

Estate/Trust/Fiduciary Income Tax Software 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/. *First-time filers may need to contact the department to make payment arrangements. Payment is due by April 15 for Calendar Year filers or by the 15th day of the 4th month following the fiscal year end. Example: If your fiscal year ends on June 30, 2026, your payment is due on October 15, 2027. For more information, please see* https://revenue.mt.gov/taxes/.

Agency Questions

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.

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.

1. Bank Name ______________________

   Routing Number ☐☐☐☐☐☐☐☐☐

2. Bank Name ______________________

   Routing Number ☐☐☐☐☐☐☐☐☐

Do you have any limitations or non-supported forms or schedules that are typically required by the Internal Revenue Service on Forms 1040, 1040-SR, 1040-ES, 1041, 1120, 1120S, 1065? ☐ Yes ☐ No

Explain

If a taxpayer files a federal return with a refund due and a state return with tax liability due, does your company offer a service that would offset the state liability by using the federal refund? ☐ Yes ☐ No

How is that structured?

Do you offer the same service when there is a federal liability and a state refund due? ☐ Yes ☐ No

Payment is expected no later than 7 days after the return due date. Any payment received after that time will result in the accrual of penalties and interest for the taxpayer.

For Combined Corporate filings, does your software have an upper limit to how many companies are reported on Schedule K-Combined and Schedule NOL? ☐ Yes ☐ No

What is that limit? ____________________

If a combined return exceeds that limitation, how does your company plan to assist the filer in relation to Montana law (15-31-110, MCA) which requires corporations with more than $750,000 in gross receipts during a tax period to file electronically?

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

Submit

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.

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

First and last name	Phone	Email address
First and last name	Phone	Email address
First and last name	Phone	Email address
First and last name	Phone	Email address
First and last name	Phone	Email address
First and last name	Phone	Email address
First and last name	Phone	Email address
First and last name	Phone	Email address