



# North Carolina Department of Revenue (NCDOR)

Income Tax Letter of Intent

Tax Year 2024

This form must be completed and submitted to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov)  
by **September 9, 2024**.

If you only support e-File, email the form by November 1, 2024.

For any general questions about this LOI, please contact [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov).

# 2024 Tax Software Provider NCDOR Letter of Intent

The North Carolina Department of Revenue (NCDOR) Letter of Intent (LOI) must be completed annually prior to your participation in Modernized e-File (MeF) Assurance Testing System (ATS) and/or substitute tax forms approval testing with the NCDOR. Software providers and payroll service providers (Provider or Providers) that want to include North Carolina tax forms in their tax preparation software for electronic and/or paper filing, must obtain approval from the NCDOR. To do so you must complete this LOI to be able to view and/or download the required information needed for testing and approval. Test Submissions for electronic and/or paper forms will not be reviewed until the LOI has been received and approved.

## Submission

- Completed LOIs should be emailed to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) as web-filled PDFs.
- By submitting this LOI to the NCDOR 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 Provider status and reject all electronic and/or paper returns submitted using your products.
- An LOI should be submitted for each product unless multiple products share the same calculation engine. In this case, one LOI can be submitted for all products that share the same calculation engine.

**Note:** If you are a new 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 NCDOR has important key dates to ensure we are ready for the filing season and taxpayers can file accurate and timely tax returns. Please note the following key dates:

Description	Date
<b>LOI Submission Due</b>	<b>September 9, 2024</b> <i>Note: If you only support e-File, the due date is November 1, 2024</i>
<b>ATS Testing Start Date</b>	November 15, 2024 (Target start date)
<b>e-File Initial Tests Due</b>	December 31, 2024
<b>e-File Test Approvals Due</b>	March 14, 2025
<b>Paper Substitute Tax Forms Tests</b>	See Provider Required Approval Dates on the SES

## Registration

Check this box if this LOI is for both e-File and Substitute Tax Forms.

## Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

**NOTE:** An amended Letter of Intent is no longer required for contact information changes, if you have contact updates, please email those to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov).

Reason for Amendment:

## Company Information

List your company information.

Name of Company	Product Name	Software Developer Code (e-File only)
DBA Name	NACTP Vendor ID	
Address	Product Address/URL	Company FEIN
City	State	Zip Code
List your other product names using the same calculation engines here: <b>Note:</b> The same calculation engine is defined as products that support the same forms, schedules, and tax calculations.		

## IRS Issued Electronic Identification Numbers

List your IRS electronic identification numbers.

	EFIN(s)	ETIN(s)
<b>Individual Tax</b>	Test EFIN(s):	Test ETIN(s):
	Production EFIN(s):	Production ETIN(s):
<b>Business Tax</b>	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
Secondary Regulatory/Compliance Contact	Phone	Email Address
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Corporate MeF Contact	Phone	Email Address
Secondary Corporate MeF Contact	Phone	Email Address

Primary Partnership MeF Contact	Phone	Email Address
Secondary Partnership 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 Tax Forms Registration

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

Agency Substitute Forms Software Number <i>(leave blank if a new provider)</i>		
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 Forms Executive Manager	Phone	Email Address
<b>Note:</b> 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		
Corporation/Franchise Tax (C-Corp & S-Corp)	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute Forms
Estate/Trust/Fiduciary Tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute Forms
Individual Income Tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute Forms
Partnership Tax	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute Forms
Sales and Use Tax		<input type="checkbox"/> Substitute Forms
Withholding 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 NCDOR has the following requirements:

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

## e-File Mandates or Requirements

The NCDOR does not have any electronic filing mandates for MeF tax schedules.

The NCDOR has mandated the electronic filing of forms NC-3 and all required W2 and 1099 wage and income statements. The registration process to electronically file these forms can be found on our website at [ncdor.gov/taxes-forms/withholding-tax/enc3](http://ncdor.gov/taxes-forms/withholding-tax/enc3).

## 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
<b>Individual Income Tax Forms</b>		
D-400 – Individual Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule S – N.C. Adjustments for Individuals	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule A – N.C. Itemized Deduction	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule PN – Part-Year Resident and Nonresident Schedule	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule PN-1 – Other Additions and Other Deductions	<input type="checkbox"/>	<input type="checkbox"/>
D-400TC – Individual Income Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule AM – Amended Schedule	<input type="checkbox"/>	<input type="checkbox"/>
D-410 – Application for Extension for Filing Individual Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
NC-40 – Individual Estimated Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
D-400V – Individual Income Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
D-400V – Amended Individual Income Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
D-422 – Underpayment of Estimated Tax by Individuals ( <b>Substitute Forms only</b> )		<input type="checkbox"/>
D-422A – Annualized Income Installment Worksheet ( <b>Substitute Forms only</b> )		<input type="checkbox"/>
<b>Estate/Trust/Fiduciary Tax Forms</b>		
D-407 – Estates and Trusts Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
D-407TC – Estates and Trusts Tax Credit Summary	<input type="checkbox"/>	<input type="checkbox"/>
D-407 NC K-1 – Beneficiary’s Share of NC Income, Adjustments and Credits	<input type="checkbox"/>	<input type="checkbox"/>
D-407V – Estates and Trusts Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
D-407V Amended - Amended Estates and Trusts Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
D-410P – Application for Extension for Filing Partnership, Estate or Trust Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
<b>Partnership Tax Forms</b>		
D-403 – Partnership Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
D-403TC – Partnership Tax Credit Summary	<input type="checkbox"/>	<input type="checkbox"/>
D-410P – Application for Extension for Filing Partnership, Estate or Trust Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
D-403V – Partnership Income Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
D-403V Amended – Amended Partnership Income Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>

Forms and Schedules	e-File	Substitute Forms
D-403 NC K-1 – Partner’s Share of NC Income, Adjustments and Credits	<input type="checkbox"/>	<input type="checkbox"/>
NC-40 PTE – Taxed Partnership Estimated Income Tax <b>(Substitute Forms only)</b>		<input type="checkbox"/>
NC-NPA – Nonresident Partner Affirmation <b>(Substitute Forms only)</b>		<input type="checkbox"/>
<b>Corporate and Franchise Tax Forms</b>		
CD-401S – S-Corporation Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
CD-405 – C-Corporation Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
CD-405 CW – Combined Corporate Income Tax Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
CD-425 – Corporate Tax Credit Summary	<input type="checkbox"/>	<input type="checkbox"/>
CD-V – Franchise and Corporate Payment Vouchers	<input type="checkbox"/>	<input type="checkbox"/>
CD-V – Amended Franchise and Corporate Payment Vouchers	<input type="checkbox"/>	<input type="checkbox"/>
CD-418 – Cooperative or Mutual Association 2022 <b>(Substitute Forms only)</b>		<input type="checkbox"/>
CD-419 – Application for Extension for Franchise and Corporate Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
CD-429 – Corporate Estimated Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
CD-429B – Underpayment of Estimated Tax by C-Corporations <b>(Substitute Forms only)</b>		<input type="checkbox"/>
NC K-1 CD-401S – Shareholder’s Share of NC Income, Adjustments and Credits	<input type="checkbox"/>	<input type="checkbox"/>
CD-429 PTE – Taxed S Corporation Estimated Income Tax <b>(Substitute Forms only)</b>		<input type="checkbox"/>
NC-NA – Nonresident Shareholder Agreement <b>(Substitute Forms only)</b>		<input type="checkbox"/>
<b>Sales and Use Tax Forms</b>		
E-500 – Sales and Use Tax Return		<input type="checkbox"/>
E-536 – Schedule of County Sales and Use Taxes		<input type="checkbox"/>
E-500E – Combined General Rate Sales and Use Tax Return		<input type="checkbox"/>
E-500F – Motor Vehicle Lease and Rental Tax Return		<input type="checkbox"/>
E-500G – Scrap Tire Disposal Tax Return		<input type="checkbox"/>
E-500H – White Goods Disposal Tax Return		<input type="checkbox"/>
E-500K – Solid Waste Disposal Tax Return		<input type="checkbox"/>
E-500L – Service Charge/Prepaid Wireless Telecommunications Return		<input type="checkbox"/>
E-585 – Nonprofit & Governmental Entity Claim for Refund State and County Sales and Use Taxes		<input type="checkbox"/>
E-585S – Incentive Claim for Refund State and County Sales and Use Taxes		<input type="checkbox"/>
E-536R – Schedule of County Sales & Use Tax Claim for Refund		<input type="checkbox"/>
E-588 – Business Claim for Refund State and County Sales and Use Taxes		<input type="checkbox"/>
E-595E – Streamlined Sales and Use Tax Agreement		<input type="checkbox"/>
<b>Withholding Tax Forms</b>		
NC-3 – Annual Withholding Reconciliation (electronic filing mandate)		<input type="checkbox"/>
NC-5 – Withholding Return		<input type="checkbox"/>
NC-5A – Applied For Status Withholding Return		<input type="checkbox"/>

<b>Forms and Schedules</b>	<b>e-File</b>	<b>Substitute Forms</b>
NC-5X – Amended Withholding Return		<input type="checkbox"/>
NC-5P – Withholding Payment Voucher		<input type="checkbox"/>
NC-5PA – Applied For Status Withholding Payment Voucher		<input type="checkbox"/>
NC-5PX – Amended Withholding Payment Voucher		<input type="checkbox"/>
NC-5Q – Quarterly Income Tax Withholding Return		<input type="checkbox"/>
NC-3X – Amended Annual Withholding Reconciliation		<input type="checkbox"/>
NC-4 – Employee’s Withholding Allowance Certificate		<input type="checkbox"/>
NC-4EZ – Employee’s Withholding Allowance Certificate		<input type="checkbox"/>
NC-4 NRA – Nonresident Alien Employee’s Withholding Allowance Certificate		<input type="checkbox"/>
NC-4P – Withholding Certificate for Pension or Annuity Payments		<input type="checkbox"/>
<b>Common/Shared Forms Supported</b>		
NC-429B PTE – Underpayment of Estimated Tax by Taxed Pass-Through Entities. <b>(Substitute Forms only)</b>		<input type="checkbox"/>
NC-478 – Summary of Tax Credits Limited to 50% of Tax	<input type="checkbox"/>	<input type="checkbox"/>
NC-478 Pass Through – Pass-through Schedule for NC-478 Series	<input type="checkbox"/>	<input type="checkbox"/>
NC-EDU – North Carolina Education Endowment Fund Contribution	<input type="checkbox"/>	<input type="checkbox"/>
NC-NOL– Net Operating Loss Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
NC-Rehab – Historic Rehabilitation Tax Credits	<input type="checkbox"/>	<input type="checkbox"/>
NC-PE – N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts	<input type="checkbox"/>	<input type="checkbox"/>
NC-K1 Supplement Schedule – Owner or Beneficiary’s Share of N.C. Additions and Deductions	<input type="checkbox"/>	<input type="checkbox"/>
GEN-58 – Power of Attorney and Declaration of Representative		<input type="checkbox"/>
GEN-58R – Revoke a Power of Attorney and Declaration of Representative		
EFT-100C – ACH Credit Payment Method Authorization Agreement		<input type="checkbox"/>
EFT-100D – ACH Debit Payment Method Authorization Agreement		<input type="checkbox"/>
NC-BR – Business Registration Application for Income Tax Withholding, Sales and Use Tax and Other Taxes and Service Charge		<input type="checkbox"/>
<b>*Reserved Lines for Additional Forms</b>		
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

*\*Reserved lines are held for the addition of new forms due to late legislation. The NCDOR will provide the form name and submission method for any new forms that are added, and instructions for submitting an amended LOI if relevant.*



## Electronic Amended Returns

The NCDOR requests you support electronic amended returns for those available through MeF. Check the appropriate box below to indicate whether you support electronic filing of amended returns for each tax type listed.

Amended Returns	Supported	Not Supported
Individual Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
Estate/Trust/Fiduciary Tax	<input type="checkbox"/>	<input type="checkbox"/>
Partnership Tax	<input type="checkbox"/>	<input type="checkbox"/>
Corporate and Franchise Tax	<input type="checkbox"/>	<input type="checkbox"/>

## Agency Requirements

This section identifies agency requirements and expectations of new and existing Providers and software products.

### Issue Notification and Resolution Requirements

This section represents the NCDOR issue notification and issue resolution standards.

1. If computation errors or variable data errors exist within the software or if production errors occur while processing substitute forms, notify the NCDOR and customers in writing, within three (3) business days of discovery of the error/issue. Notification to the NCDOR shall be sent to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov). Notification shall be in the form of a corrective action plan. Providers shall comply with the notification and issue resolution standards as set out below.
  - a. Provide the NCDOR with a corrective action plan within three (3) business days after discovery of the error/issue that provides the following details:
    - i. Date when the error and/or issue was initially identified
    - ii. Date the error/issue will be corrected
    - iii. Date when the update will be released
    - iv. Date when update was communicated to customer
    - v. Provide a copy of the customer communication
  - b. Within ten (10) business days of the date the error recap email is sent by NCDOR, Provider must obtain form approval from NCDOR for corrected form(s) and/or resubmit an e-File submission to validate the correction.
  - c. Failure to comply with any correction of computation errors or the variable data errors may result in the loss of software and/or forms approval and removal of the Provider and its products from the CDOR's website.
  - d. Providers must regression test software updates, code fixes, and error corrections to ensure the fix did not impact any other fields on either the electronic or paper return.
  - e. Provide NCDOR with a copy of the communication to the taxpayers and/or tax professionals regarding the error/issue and resolution.
2. 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 [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) and include the date the electronic or paper product will be ready to submit.
3. Providers that execute this agreement are subject to the Identity Theft Protection Act (Chapter 75, Article 2A) of the North Carolina General Statutes. Security breaches, as defined by Chapter 75, must be reported to the Consumer Protection Division of the North Carolina Office of Attorney General. For more information, see [Protect Your Business from ID Theft](#). Providers must immediately notify the NCDOR by

email at [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) of any known or suspected unauthorized access to or acquisition of North Carolina taxpayer data.

## Production Return Submission Requirements

All North Carolina tax forms generated from Provider's software must be e-Filed or printed from the Provider's approved software or a subsequent product update.

1. Electronic submissions and paper tax returns must fully comply and meet the standards set forth in the Modernized e-File Guide (MeF), Requirements for the Approval of Tax Forms document, and the LOI. If not, the electronic returns and paper returns will be rejected by the NCDOR.
2. The NCDOR does not endorse any software products that support the electronic filing and/or reproduction of State forms. Therefore, Providers shall refrain from promoting and/or advertising software products as endorsed by the NCDOR.
3. The NCDOR may include Providers' name in communications used to inform tax practitioners and the public about software products that comply or failed to comply with NCDOR guidelines and requirements included in the MeF and requirements for the Approval of Tax Forms document.

## Substitute Tax Forms Requirements

This section represents the NCDOR requirements for Substitute Tax Forms. Providers shall adhere to the following:

1. Submit all forms following the published form specifications, production details, and the current year "Requirements for the Approval of Substitute Tax Forms" document.
2. Produce all forms in a specified set as listed in the "Requirements for the Approval of Substitute Tax Forms" document.
3. Prior to receiving approval for each North Carolina form indicated on the Letter of Intent, refrain from selling, releasing, licensing, or distributing tax packages to customers without placing a semi-transparent water mark on each unapproved form that states, "UNAPPROVED FORM: DO NOT FILE." This watermark is to be printed diagonally across the form in bold, capital letters in Arial 60 pt. font. Only approved current year forms will not bear this watermark. This watermark will enable the NCDOR to readily identify these forms and reject them.
4. Providers who choose to support public NCDOR website forms are legally responsible for any misstatements made on the forms.

## 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

Provider software must follow the schema requirements. NCDOR schema requirements are available in the State Exchange System (SES).

## Software Limitations

Provide any software limitations to forms or schedules you support during ATS. Failure to provide this information could delay the review of your test returns. If additional space is needed, please attach additional page(s). If there are additional limitations after completing the LOI, please provide them to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) before you begin ATS testing.

## 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 systems.

Are there any differences in the forms you support based on the type of software? If yes, please explain those differences as well.

## System Security Requirements

The NCDOR 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.

## Testing and Submissions

All e-File ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the Provider's actual software.

## Customer Notices

This section identifies information the NCDOR requires Providers to communicate to their customers.

### Disclosure and Use of Information Language Expectations

Providers 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 North Carolina 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 North Carolina 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 North Carolina Department of Revenue.*

### Required Screenshots

An email will be sent to the Provider requesting screen shots that contain NCDOR required verbiage used within the software product. These screens shots must be submitted for both do-it-yourself and professional software products. The following screen shots are required before a product can be approved (Note: The verbiage applies to all tax types unless otherwise noted):

### Driver's License (DL)/ID Card Expectations

For e-File returns:

The NCDOR requests the DL/ID card number be included with the return but will not reject the return if it is not included. All Do It Yourself (DIY) and Tax Professional software packages must include the statement below in your software. The statement should be displayed prominently within your software so that it is visible to customers.

**Statement:** *To protect your identity and combat tax fraud, many state revenue agencies are requesting that filers provide their driver's license or state-issued ID number. While providing this information is encouraged, it is optional and not required to file your North Carolina taxes.*

### Refund Expectations

The NCDOR requires a statement for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include the statement and URL below in your software. The statement should be displayed prominently within your software so that it is visible to customers.

**URL:** [ncdor.gov/refund](https://ncdor.gov/refund)

**Statement:** *You can get up to date information regarding refund processing and check the status of your refund online at [ncdor.gov/refund](https://ncdor.gov/refund). To view refund status information, you will be prompted to enter your Social Security Number along with the exact amount of your refund. You can also call our toll-free refund inquiry line at 1-877-252-4052, 24 hours a day, 7 days a week.*

## QR Code

To help promote the use of the NCDOR's electronic payment options via our website, NCDOR request Providers add a QR code to printed payment instruction documents that are provided to taxpayers. The QR code should direct the taxpayers to the NCDOR's File and Pay webpage ([ncdor.gov/file-pay](http://ncdor.gov/file-pay)) for the applicable payment forms. The QR code should not be placed on vouchers and/or forms. The links for the QR Code will be available in the SES.

## Agency Questions

### General Questions

1. What refund products or payment methods do you offer your customers? If you partner with an entity to provide refunds, please provide the names, and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

### e-File Specific Questions

1. Do you support any of the following: (check all that apply)

a. Unlinked	Yes <input type="checkbox"/>	No <input type="checkbox"/>
b. Foreign address	Yes <input type="checkbox"/>	No <input type="checkbox"/>
c. TPOS	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Will you offer a Free File Alliance (FFA) Product for TY 2024? If yes, please complete the information below for product listing on the NCDOR's website:
  - a. Free File Product Name \_\_\_\_\_
  - b. Free File Contact Name \_\_\_\_\_
  - c. Contact Phone Number \_\_\_\_\_
  - d. Contact Email Address \_\_\_\_\_

3. Would you like to opt-in to receive a personalized MeF business rule and reject report card from the NCDOR? If yes, please complete the contact information below:

*Note: This will only be available after May 31, 2025, for approved Providers that had submissions.*

- a.  Yes  
b.  No

Contact Name \_\_\_\_\_

Contact Email Address \_\_\_\_\_

### Forms Specific Questions

1. Do you place product identification in software that prints on the substitute tax forms?  
a.  Yes  
b.  No
2. How are NCDOR form instructions presented in your software?  
a.  Printable option with the form  
b.  Link in software  
c.  Link to the NCDOR's website
3. How will your forms be submitted to NCDOR for approval?  
a.  PDF/E-mail (Identify which PDF maker is being used) \_\_\_\_\_  
b.  Express Mail
4. What software program will your company use to develop substitute tax forms?
5. Has your operating system changed since TY2023?  
a.  Yes  
b.  No

## 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 North Carolina Department of Revenue reserves the right to deny, suspend or terminate my company's ability to submit forms/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.

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 above in the contact sections.

First and Last Name	Phone Number	Email Address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types <input type="checkbox"/> Common/Shared <input type="checkbox"/> Corporate <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Individual Income <input type="checkbox"/> Partnership <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding
First and Last Name	Phone Number	Email Address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types <input type="checkbox"/> Common/Shared <input type="checkbox"/> Corporate <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Individual Income <input type="checkbox"/> Partnership <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding
First and Last Name	Phone Number	Email Address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types <input type="checkbox"/> Common/Shared <input type="checkbox"/> Corporate <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Individual Income <input type="checkbox"/> Partnership <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding



First and Last Name	Phone Number	Email Address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types <input type="checkbox"/> Common/Shared <input type="checkbox"/> Corporate <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Individual Income <input type="checkbox"/> Partnership <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding
First and Last Name	Phone Number	Email Address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types <input type="checkbox"/> Common/Shared <input type="checkbox"/> Corporate <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Individual Income <input type="checkbox"/> Partnership <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding
First and Last Name	Phone Number	Email Address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types <input type="checkbox"/> Common/Shared <input type="checkbox"/> Corporate <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Individual Income <input type="checkbox"/> Partnership <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding
First and Last Name	Phone Number	Email Address
	Authorized access <input type="checkbox"/> e-File <input type="checkbox"/> Substitute Forms	Tax types <input type="checkbox"/> Common/Shared <input type="checkbox"/> Corporate <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Individual Income <input type="checkbox"/> Partnership <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding

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	<p>Authorized access</p> <p><input type="checkbox"/> e-File      <input type="checkbox"/> Substitute Forms</p>	<p>Tax types</p> <p><input type="checkbox"/> Common/Shared</p> <p><input type="checkbox"/> Corporate</p> <p><input type="checkbox"/> Estates and Trusts</p> <p><input type="checkbox"/> Individual Income</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Sales and Use</p> <p><input type="checkbox"/> Withholding</p>