



# Income Tax Letter of Intent

## Tax Year 2022

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MeF Coordinators & Substitute Forms Vendor Liaisons

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Vermont Department of Taxes  
Email: [tax.vendorsupport@vermont.gov](mailto:tax.vendorsupport@vermont.gov)

This form must be completed and submitted by December 16, 2022

# 2022 Tax Software Provider Vermont Department of Taxes 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 Vermont Department of Taxes, you will need to complete this form and submit it to [tax.vendorsupport@vermont.gov](mailto:tax.vendorsupport@vermont.gov).

By submitting this Letter of Intent (LOI) to the Vermont Department of Taxes, 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. Please be sure to attach documentation from the IRS demonstrating you have successfully tested with the IRS.

## Important dates

The Vermont Department of Taxes 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 December 16, 2022.
- Assurance testing (ATS) tentatively begins on October 31, 2022.

Please ensure the test packet is complete with all forms that Software Provider will be using. If Software Provider will not be supporting all Vermont tax forms, please notate the exceptions. If the test packet is not complete/no exceptions are notated, the test packet will be rejected.

## 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	City/State issued software ID (if applicable)
DBA name	NACTP vendor ID	City/State tax account number (if applicable)
Address	Product address/URL	Company FEIN
City	State	Zip code
List your other product names using the same calculation engines here:		

## IRS issued electronic identification numbers

List your IRS electronic identification numbers.

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.

Agency substitute forms software 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
<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		
Individual income tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Property tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Estate/trust/fiduciary tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Partnership tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Corporation/franchise tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
S-Corporation return	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Insurance premium tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Pass-Through partnerships/S-Corporation	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file

## 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.

Use one of the following class codes for each product:

- **Class code 1:** Software products sold/licensed to a third-party user and the third-party user can add their own logos and/or splash screens, but they cannot modify calculations in the program.
- **Class code 2:** Software products sold/licensed to a third-party user and the third-party can modify calculations in the program.

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

Attach additional sheets if needed.

For Rebranded Products, the Vermont Department of Taxes has the following requirements for Substitute form and/or e-file ATS approval:

- Rebranded Products [with class code #1] are not required to complete e-file ATS/Substitute form approval
- Rebranded Products [with class code #2] are required to complete the full e-file ATS/substitute form approval process

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

Check the boxes of the forms and schedules your company supports.

<b>Individual Income Tax</b>	<b>Substitute Forms</b>	<b>E-file</b>	<b>E-File Amended</b>
IN-111: Vermont Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IN-112: Vermont Adjustments and Credits	<input type="checkbox"/>	<input type="checkbox"/>	
IN-113: Income Adjustment Calculations	<input type="checkbox"/>	<input type="checkbox"/>	
IN-117: VT Credit for Income Tax Paid to Other State or Canadian Province	<input type="checkbox"/>	<input type="checkbox"/>	
IN-119: Vermont Tax Adjustments & NonRefundable Credits	<input type="checkbox"/>	<input type="checkbox"/>	
IN-153: Capital Gains Exclusion	<input type="checkbox"/>	<input type="checkbox"/>	
HS-122: Homestead Declaration and Property Tax Credit Claim	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HI-144: Household Income Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
RCC-146: Renter Credit Claim	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IN-114: VT Income Estimated Tax Payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IN-116: Income Tax Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IN-151: Extension of time to file Individual Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IN-152: Underpayment of 2022 Estimated Individual Income Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IN-152A: Annualized Income Installment Method for Underpayment of 2022 Estimated Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Estate/Trust/Fiduciary Income Tax</b>	<b>Substitute Forms</b>	<b>E-File</b>	<b>E-File Amended</b>
FIT-161: Fiduciary Return of Income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FIT-162: Capital Gain Exclusion Calculation for	<input type="checkbox"/>	<input type="checkbox"/>	

Estates or Trusts			
FIT-166: VT Income Adjustments and Tax Computation for Fiduciaries	<input type="checkbox"/>	<input type="checkbox"/>	
FIT-167: VT Credit for Tax Paid to Other State or Canadian Province	<input type="checkbox"/>	<input type="checkbox"/>	
K1VT-F: Shareholder, Partner, or Member Information for Fiduciaries	<input type="checkbox"/>	<input type="checkbox"/>	
FIT-165: VT Fiduciary Estimated Tax Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FIT-168: Extension of time to file Fiduciary Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FIT-160: Fiduciary Income Tax Return Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Business Income Tax</b>	<b>Substitute forms</b>	<b>e-file</b>	<b>E-File Amended</b>
BI-471: Business Income Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BI-472: Non-Composite Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
BI-473: Composite Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
K1VT: Shareholder, Partner, or Member Information	<input type="checkbox"/>	<input type="checkbox"/>	
BA-402: Appointment & Allocation Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
BA-404: Tax Credits Earned, Applied, Expired, and Carried Forward	<input type="checkbox"/>	<input type="checkbox"/>	
BA-406: Credit Allocation Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
BI-476: Business Income Tax Return for Residents Only	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BA-404: Tax Credits Earned, Applied, Expired, and Carried Forward	<input type="checkbox"/>	<input type="checkbox"/>	
BA-406: Credit Allocation Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
BA-403: Extension of time to file Corporate or Business Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WH-435: Estimated Income Tax Payments for Nonresidents Shareholders, Partners, or Members	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BI-470: Business Income Tax Return Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Corporate Income Tax</b>	<b>Substitute forms</b>	<b>e-file</b>	<b>E-File Amended</b>
CO-411: Corporate Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BA-410: Corporate Income Tax Affiliation Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
BA-402: Apportionment & Allocation Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
BA-404: Tax Credits Earned, Applied, Expired, and Carried Forward	<input type="checkbox"/>	<input type="checkbox"/>	
CO-419: Apportionment of Foreign Dividends	<input type="checkbox"/>	<input type="checkbox"/>	
CO-420: Foreign Dividend Factor Increments	<input type="checkbox"/>	<input type="checkbox"/>	
CO-421: Unitary Affiliate Schedule	<input type="checkbox"/>	<input type="checkbox"/>	
BA-403: Extension of time to file Corporate or Business Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-414: Corporate Estimated Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CO-422: Corporate Income Tax Return Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Substitute forms</b>	<b>e-file</b>	<b>E-File Amended</b>
MRT-441: Meals and Rooms Tax Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REF-620: Application for Refund of VT Sales & Use or Meals & Rooms Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUT-451: Sales and Use Tax Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WHT-430: Withholding Tax Payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WHT-434: Annual Withholding Reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WHT-436: Quarterly Withholding Reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Electronic amended returns

Vermont Department of Taxes 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 Vermont Department of Taxes issue notification and issue resolution standards. If your company identifies an issue, incident, or threat of significance you should:

- Conduct an initial analysis and immediately take steps to block or contain the issue.
- Share detailed information about the impacts to the returns or taxpayers immediately as permitted by applicable laws, regulations, or policies. The information includes, but is not limited to:
  - Description of the incident.
  - Date and time of the incident.
  - Date and time the incident was discovered.
  - How the incident was discovered.
  - Data involved, including specific data elements.
  - Actual or estimated number of taxpayer records involved.
  - A sample of the submission IDs of those involved with the incident.
  - Examples of information communicated to customers or other external audiences about the issue.
  - Plan for correcting the issue and, if appropriate, notifying those impacted.
- Work with the Vermont Department of Taxes to identify, correct, and prevent the issue.
- If applicable, work with the Vermont Department of Taxes to develop and distribute communication material and instructions for customers. Please contact [tax.vendorsupport@vermont.gov](mailto:tax.vendorsupport@vermont.gov) for a quick response.

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Office of the Vermont Attorney General must also be reported to the Vermont Department of Taxes. Software Providers executing this agreement are subject to the data breach notification laws and regulations of the State of Vermont including, but not limited to, 9 V.S.A. § 2435

Notify the agency if any forms and/or payments you support are not ready when your software is available for use.

Submit this information via email to [tax.vendorsupport@vermont.gov](mailto:tax.vendorsupport@vermont.gov).

### **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 Vermont Department of Taxes schema requirements on the FTA State Exchange System.

### **System security requirements**

The Vermont Department of Taxes 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 online, offline, 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 actual software.

### **Validation of data elements**

You must validate the following pre-populated data elements:

- PTIN entered at product registration (if applicable).
- Taxpayer's mailing address.

## **Customer Notices**

This section identifies information Vermont Department of Taxes 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 Vermont Department of Taxes.*

#### **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 Vermont Department of Taxes.*

#### **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 Vermont Department of Taxes.*



## Driver's license/ID card expectations

Vermont Department of Taxes is providing the following expectations and information:

### For e-file returns:

- Vermont Department of Taxes requests the DL/ID card be included with the tax return but won't reject it if it's not included.

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

- Vermont Department of Taxes does not want to receive the DL/ID card with the tax return.

Vermont Department of Taxes is providing a URL and/or 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.

**URL:** <https://tax.vermont.gov/individuals/income-tax-returns>

**Statement:** *The State of Vermont is requesting additional information this filing season in an effort to combat stolen-identity tax fraud and ensure that your hard-earned tax refund goes to you. Please provide the requested information from your driver's license or state-issued identification card. Your return will not be rejected if you do not have a driver's license or state-issued identification and providing the information could help process your return more quickly.*

## Refund expectations

The Vermont Department of Taxes is providing a URL and/or a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**URL:** [https://myvtax.vermont.gov/\\_/](https://myvtax.vermont.gov/_/)

**Statement:** *Are you curious to know the status of your refund? After you file your return, you may learn the status by visiting myVTax, select Check the status of your return. Once you transmit your e-filed return it may take up to 72 hours for your information to become available. For those who paper file, the information regarding the status of a return can take 4 weeks or more to become available on myVTax.*

## Taxes due expectations

The Vermont Department of Taxes is providing a URL and/or a statement about taxes due, such as due dates and payment methods. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**URL:** <https://tax.vermont.gov/individuals/pay>

**Statement:** *Failure to pay taxes owed by the due date may result in one or more of the following: the imposition of liens, court action, wage garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency. If you cannot make a payment in full, contact the department to learn about payment plans*

## Acknowledgments and signature

The Vermont Department of Taxes 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 a maximum of two delegates for substitute forms and e-file.

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