

**State of Arkansas
Department of Finance and Administration
Income Tax Administration**



**Letter of Intent
Tax Year 2022**

Contact: Jesse Williams

Email: ARefile@dfa.arkansas.gov

Due Date: November 30th

REVISIONS

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State of Arkansas Tax Software Provider Letter of Intent

**Tax Year
2022**

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the **Arkansas Department of Finance and Administration, Income Tax Administration** you will need to complete this form and submit it to ARefile@dfa.arkansas.gov.

By submitting this Letter of Intent (LOI) to the **Arkansas Department of Finance and Administration, Income Tax Administration**, 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, 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. We may reject an incomplete Letter of Intent.

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 **Arkansas Department of Finance and Administration, Income Tax Administration** 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 form by Nov 30th.
- Assurance testing (ATS) begins on same date as the IRS.

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

Reason for amendment:

Company information

Name of Company	Product Name <small>(Only one product per letter of intent)</small>	Arkansas Issued Software ID <small>(If new product, AR will issue new ID)</small>
DBA Name	NACTP Member Number	State Tax Account Number
Address	Product Address/URL	Company FEIN
City	State	Zip Code
Web site address (URL)		

IRS issued electronic identification numbers

Testing EFIN(s)	Testing ETIN(s)
Production EFIN(s)	Production ETIN(s)

Contact information

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 MeF Contact	Phone	Email Address
Secondary Fiduciary/Estate MeF Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

Substitute forms registration

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

Note: If you have separate contacts for each business tax type, please list them by tax type on a separate sheet and attach it to this submission.

Software products and tax types supported

Check all that apply.

Software Product(s)	
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(s)		
Individual Income Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
Composite Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
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 Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
S-Corporation Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
Pass-through Entity Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File

E-file mandates or requirements

*Act 143 has been signed into law. A tax practitioner that files a taxpayer's federal income tax return electronically shall also file the taxpayer's Arkansas income tax return electronically. This mandate also applies to electronically filed amended returns.

*Form AR1000TC must be supported for electronic filing.

Electronic amended returns

Arkansas Department of Finance and Administration, Income Tax Administration requests you support electronic amended returns for those available through MeF.

Forms and schedules supported (check all that apply)

Check the boxes of the forms and schedules your company supports. If there is a check in the "mandated for e-File" column, your company is required to submit these returns electronically.

Note: Arkansas requires the forms listed below to be submitted for review and approval.

INDIVIDUAL INCOME TAX									
AR Forms & Schedules	E-file Mandated	Forms	E-File	E-File Amended	AR Forms & Schedules	E-file Mandated	Forms	E-File	E-File Amended
AR1000F	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR1075	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000NR	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR1113	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR2106	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR2210	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000ADJ	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR2210A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000CE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR2441	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000-CO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR3903	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000D	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR4684	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000DC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR-MS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000EC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR-OI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000NOL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR8453	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000-OD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR8453-OL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000RC5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR TAX PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000TC	<input type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR EXT PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000TD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR EST PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1055-IT (Form)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR1000V	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1055-IT (Voucher)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR1000ES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

COMPOSITE INCOME TAX

AR Forms & Schedules	E-file Mandated	Forms	E-File	E-File Amended
AR1000CR	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR K-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR K-1FE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1055-CR (Forms)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1055-CR (Voucher)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR8453-CR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR TAX PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR EXT PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR EST PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000-CRV	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1000CRES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FIDUCIARY INCOME TAX

AR Forms & Schedules	E-file Mandated	Forms	E-File	E-File Amended
AR1002F	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1002NR	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR4-FID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR K-1FE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1002-TC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR2210	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR2210A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1055-FE (Form)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1055-FE (Voucher)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR8453-FE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR TAX PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR EXT PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR EST PMT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1002V	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1002ES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PARTNERSHIP INCOME TAX

AR Forms & Schedules	E-file Mandated	Forms	E-File	E-File Amended
AR1050	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR K-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR-AIS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1055-PE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR8453-PE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CORPORATION INCOME TAX

AR Forms & Schedules	E-file Mandated	Forms	E-File	E-File Amended
AR1100CT	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1023CT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1036	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100BIC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100-CO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100NOL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100REC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1155 (Form)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1155 (Voucher)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR2220-CT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR2220A-CT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR K-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR-AIS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR8453-C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100CTV	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100ESCT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

S CORPORATION INCOME TAX

AR Forms & Schedules	E-file Mandated	Forms	E-File	E-File Amended
AR1100S	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1155 (Form)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1155 (Voucher)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR K-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR-AIS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR8453-S	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100CTV	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PASS-THROUGH ENTITY TAX

AR Forms & Schedules	E-file Mandated	Forms	E-File	E-File Amended
AR1100PET	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR362	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1155-PET	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR2220-PET	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR2220A-PET	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100PTV	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100ESPET	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100BIC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100NOL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100REC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR1100-WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR K-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR-AIS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
AR8453-PET	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Rebranded Software Products

The following requirements apply to paper forms and e-file ATS approval for rebranded products

Software providers must complete a separate letter of intent LOI for each rebranded product in its entirety if:

- *The organization that rebrands the software has the capability to make changes to the development of the software, uses their own ETIN, or limits the software provider's ability to monitor the product (Including but not limited to software updates or patches, leads reporting requirements, etc.).*

Rebranded products are not required to complete e-file ATS and paper form approval if:

- *The organization does **not** have the capability to make changes to the development of the software, uses their own ETIN, or limits the software provider's ability to monitor the product (Including but not limited to software updates or patches, leads reporting requirements, etc.).*

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 user can modify calculations in the program. **Rebranded Products with class code 2 are required to complete the full e-file ATS/paper form approval process.**

Rebranded Product Name	Class Code	ETIN
Contact Person	Phone Number (United States Only)	
Email Address		

Rebranded Product Name	Class Code	ETIN
Contact Person	Phone Number (United States Only)	
Email Address		

Rebranded Product Name	Class Code	ETIN
Contact Person	Phone Number (United States Only)	
Email Address		

***If there are more than 3 software products that have rebranded under a different name, please list them on a separate sheet and attach with your LOI submission.**

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 **Arkansas Department of Finance and Administration, Income Tax Administration** issue notification and issue resolution standards.

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 ARforms@dfa.arkansas.gov

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Arkansas Attorney General must also be reported to the **Arkansas Department of Finance and Administration, Income Tax Administration**.

Notify by email (AREfile@dfa.arkansas.gov) or call (501) 682-7925 with information regarding any incorrect and/ or missing calculation or e-File data element for any paper or electronically returns submitted to the **Arkansas Department of Finance and Administration, Income Tax Administration**.

Production Return Submission Requirements

All returns generated from this software must be electronically filed or printed from the initially 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 adhere to the schema requirements. **Arkansas Department of Finance and Administration, Income Tax Administration** schema information requirements can be found on the State exchange system.

System Security Requirements

The **Arkansas Department of Finance and Administration, Income Tax Administration** 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 Submission Requirements

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

When sending test submissions to AREfile@dfa.arkansas.gov, the subject line must indicate the Arkansas issued software ID being tested.

Direct Deposit

All software providers and software products must support split refund functionality.

Validation of Data Elements

This section represents **Arkansas Department of Finance and Administration, Income Tax Administration** requirements for validation of specific data elements.

Software Vendors cannot release Arkansas income tax forms in software products until approval has been received by the State of Arkansas.

Arkansas income tax returns cannot be prepared nor can taxpayers receive an “early look” until all new year changes have been updated to the software product.

All updates must be updated in the tax software before allowing printing of tax returns.

All software products must have a two step verification for all routing and account numbers.

Transferring data year-over-year that is not initially entered accurately causes issues with processing tax returns. The following items should not be transferred year over year:

- State driver’s license data elements
- Bank account numbers
- State identity PIN’s

Do not mask or truncate taxpayer information

Data Breach Reporting

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the **State of Arkansas and the Department of Finance and Administration** 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.

Arkansas Code Title 4 Business and Commercial Law / Subtitle 7 Consumer Protection

- Chapter 110 Personal Information Protection Act / A.C.A. § 4-110-101-108
- <https://arkansasag.gov/consumer-protection/identity/column-one/security-or-data-breach/>

Software providers who discover an internal or client data breach must notify the State of Arkansas within twenty-four (24) hours. The notification must include all information available with regard to the clients and/or users affected. Notifications can be sent to Arkansas Electronic Filing Section using the following contact information:

- **Phone:** (501) 682-7925
- **Email:** ARefile@dfa.arkansas.gov

Customer Notices

This section identifies information **Arkansas Department of Finance and Administration, Income Tax Administration** 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 **Arkansas Department of Finance and Administration, Income Tax Administration**.*

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 **Arkansas Department of Finance and Administration, Income Tax Administration**.*

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 **Arkansas Department of Finance and Administration, Income Tax Administration**.*

State Driver's License/ID Card Expectations - (Individual Income Tax Only)

Arkansas Department of Finance and Administration, Income Tax Administration is providing the following expectations and information:

For e-File returns:

■ **Arkansas** 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:

■ **Arkansas** requests the full DL/ID Card Information on the form(s)

Arkansas Department of Finance and Administration, Income Tax Administration 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://www.dfa.arkansas.gov/income-tax/individual-income-tax/>

Statement: The State of Arkansas is requesting additional information this filing season in an effort to combat identity tax fraud and ensure that your hard-earned tax refund goes to you. Providing information from your driver's license or state issued identification card will help protect your identity and could help process your return quicker. However, this is only a request. Information from your driver's license is not required, and your return will be processed without the additional information. The information is being requested solely to help protect your identity and ensure a more-secure refund.

Customer Notices (Continued)

State Documents and Materials

All **Arkansas** income tax forms, publications and schemas will be posted on the FTA State Exchange System (SES).

State Refund Expectations - (Individual Income Tax Only)

Arkansas Department of Finance and Administration, Income Tax Administration is providing a URL and 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: www.atap.arkansas.gov (**Arkansas “Where’s My Refund”**)

Statement:

Identity Theft has been a growing problem nationally and the Department is taking additional measures to ensure tax refunds are issued to the correct individuals. These additional measures may result in tax refunds not being issued as quickly as in past years.

Tax Due Expectations

Arkansas Department of Finance and Administration, Income Tax Administration is providing a URL and statement about tax dues, such as how to schedule or make a tax payment and/or estimated tax payments. 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: www.atap.arkansas.gov

Statement:

Taxpayers can schedule or request an electronic tax payment for balance due returns and/or estimated tax payments by visiting our website.

Agency Questions

1. 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)

2. Does this product offer Direct Debit for return payment? Yes No

If **Yes**, select the supported method. Partial payments Full payment Both

If **No**, you must provide a statement in your software indicating that no payment is being submitted at the time the return is filed. A screenshot of this text must be provided during acceptance testing.

3. Does this product allow Direct Debit for estimated payments? Yes No

Agreement

I agree to provide true, accurate, current, and complete information. By signing this agreement, my company agrees to all of the requirements listed in this document. The **Arkansas Department of Finance and Administration, Income Tax Administration** reserves the right to deny, suspend, or terminate my company's ability to submit returns.

SIGNATURE OF AUTHORIZED REPRESENTATIVE

DATE

PRINT NAME OF AUTHORIZED REPRESENTATIVE

TITLE

E-MAIL ADDRESS

PHONE NUMBER

Electronically:

- E-mail the completed and signed Letter of Intent:
ARefile@dfa.arkansas.gov

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

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

First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> IIT <input type="checkbox"/> FIT <input type="checkbox"/> CIT <input type="checkbox"/> PET <input type="checkbox"/> ICT <input type="checkbox"/> PIT <input type="checkbox"/> SCIT
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> IIT <input type="checkbox"/> FIT <input type="checkbox"/> CIT <input type="checkbox"/> PET <input type="checkbox"/> ICT <input type="checkbox"/> PIT <input type="checkbox"/> SCIT
First and Last Name	Phone Number	Email Address
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