



# State of Delaware Division of Revenue

## Income Tax Letter of Intent

Tax Year 2021

Jurisdiction Contact: [REV\\_MEF\\_SUPPORT@delaware.gov](mailto:REV_MEF_SUPPORT@delaware.gov)

**Due Date:** October 1, 2021



**Delaware Division of Revenue**  
**Software Provider Letter of Intent**  
**Tax Year 2021**

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## **2021 Tax Software Provider Delaware Division of Revenue Letter of Intent**

This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the Delaware Division of Revenue. By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

Failure to meet any of the standards or requirements set forth in the national letter of intent or in this specific LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic or paper returns submitted using your products.

Please complete a registration form for each unique product your company offers.

**All forms will be available through State Exchange Server.**

This form must be completed and submitted to [REV\\_Mef\\_support@delaware.gov](mailto:REV_Mef_support@delaware.gov) no later than 10/01/2021.

### Company Information

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code

### Contact Information (Please ensure responsible contact is listed below)

Regulatory/Compliance Contact	Phone	Email Address
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Individual Forms Contact	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business MeF Contact	Phone	Email Address
Secondary Business MeF Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address
Secondary Business Forms Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

### IRS issued electronic identification numbers

Test EFIN(s)	Test ETIN(s)
Production EFIN(s)	Production ETIN(s)

Registration Form

Type of Software Product

- |                          |                          |  |                          |
|--------------------------|--------------------------|--|--------------------------|
| DIY/Consumer (Web-Based) | <input type="checkbox"/> | Professional/Paid Preparer (Web-Based) | <input type="checkbox"/> |
| DIY/Consumer (Desktop)   | <input type="checkbox"/> | Professional/Paid Preparer (Desktop)   | <input type="checkbox"/> |

Tax Types Supported (check all that apply)

- |                       |                          |                          |                      |                          |                          |
|-----------------------|--------------------------|--------------------------|----------------------|--------------------------|--------------------------|
|                       | Paper Form               | E-file                   |                      | Paper Form               | E-file                   |
| Individual Income Tax | <input type="checkbox"/> | <input type="checkbox"/> | Corporate            | <input type="checkbox"/> | <input type="checkbox"/> |
| Trust/Fiduciary Tax   | <input type="checkbox"/> | <input type="checkbox"/> | S-Corporation Return | <input type="checkbox"/> | <input type="checkbox"/> |
| Partnership Tax       | <input type="checkbox"/> | <input type="checkbox"/> |                      |                          |                          |

Rebranded Software Products

Software Companies: Use this section only if this product is rebranded with the approval of the Software Publisher, who is the original creator of the software and signer of the LOI. It is the position of the STAR Working Group under the auspices of the IRS Security Summit that:

- *Rebranding where the software publisher makes all code changes to generate the rebranded software and ensures that the rebranded software meets the applicable requirements (Trusted Customer, Generation of Authentication Elements, Generation of LEADS reports, STAR Requirements, etc.) does not pose any additional risk to the tax ecosystem.*
- *Rebranding where the organization who rebrands the software has the capability to make cosmetic changes including but not limited to color or font but cannot make changes to the applicable requirements (listed above) does not pose additional risk to the ecosystem.*

Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier**
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier**
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier**
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier**
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier**

\*If there are more than 5 software products that have rebranded under a different name, please list them on a separate sheet and attach with your LOI submission. \*\* If available.

- Rebranded Products are not required to complete a separate LOI form approval

Delaware Division of Revenue will use your LOI as our baseline inventory for what paper form submissions you will provide to us. This is what we are expecting for our review process, so please be accurate.

Paper Forms and Schedules Supported (check all that apply)

	Paper Form	E-file	2D		Paper Form	E-file
<b><u>Individual Income Tax</u></b>				<b><u>Trust/Fiduciary Tax</u></b>		
PIT-RES – Resident Individual Income Tax and Amended Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	400 – Fiduciary Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
PIT-RSS – Resident Individual Income Tax Scheds. (I, II, III, IV and V)	<input type="checkbox"/>	<input type="checkbox"/>		400 Sch K1 – Beneficiary’s Information	<input type="checkbox"/>	<input type="checkbox"/>
PIT-RSA – Delaware Schedule A Resident	<input type="checkbox"/>	<input type="checkbox"/>		400V – Fiduciary Electronic Filer Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
PIT-EST – Estimated Individual Income	<input type="checkbox"/>			400-EX – Fiduciary Income Tax Extension	<input type="checkbox"/>	<input type="checkbox"/>
PIT-EXT – Individual Income Extension	<input type="checkbox"/>	<input type="checkbox"/>		400-ES – Estimated Fiduciary Income Tax	<input type="checkbox"/>	
PIT-NON – Non-Resident Individual Income Tax & Amended Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b><u>Partnership Tax</u></b>		
PIT-NNS – Non-Resident Income Tax Scheds. (I, III, IV and V)	<input type="checkbox"/>	<input type="checkbox"/>		300 – Partnership Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
PIT-NSA – Delaware Schedule A Non-Resident	<input type="checkbox"/>	<input type="checkbox"/>		300 – Sch K1 – Partner’s Share of Income	<input type="checkbox"/>	<input type="checkbox"/>
PIT-UND – Underpayment of Individual Estimated Taxes	<input type="checkbox"/>	<input type="checkbox"/>		<b><u>Corporate</u></b>		
PIT-SCW – Schedule W Apportionment Worksheet	<input type="checkbox"/>	<input type="checkbox"/>		700 – Income Tax Credit Schedule	<input type="checkbox"/>	
PIT-STC – Computation for Lump Sum Distribution	<input type="checkbox"/>			1100 – Corporate Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
PIT-CRS – Income Tax Credit Schedule	<input type="checkbox"/>			1100CR – Economic Development Credits	<input type="checkbox"/>	
PIT-CFR – Claim for Refund Due on Behalf of Deceased Taxpayer	<input type="checkbox"/>			1100-NBI – Corporate Schedule of Non-Business Income/Loss	<input type="checkbox"/>	
PIT-BIN – Business Income of Non-Resident Schedule	<input type="checkbox"/>			1100X – Amended Corporate Income Tax	<input type="checkbox"/>	
200-C – Composite Individual Income Tax	<input type="checkbox"/>			1100T – Tentative Corporation Income Tax	<input type="checkbox"/>	
200C-ES – Declaration of Estimated Income - Composite	<input type="checkbox"/>			1100-T EXT – Corporate Income Tax Extension	<input type="checkbox"/>	
200C-EX – Declaration of Estimated Income Composite Request for Extension	<input type="checkbox"/>	<input type="checkbox"/>		1100V – Corporation Electronic Filer Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
200V – Individual Income Voucher	<input type="checkbox"/>			1801AC 0009 – Application. & Computation Schedule for Land & Historic Resource Conservation Tax Credit	<input type="checkbox"/>	
<b><u>S-Corporation Return</u></b>				1811AC 0905 – Schedule for Historic Preservation Tax Credit	<input type="checkbox"/>	
1100S Sch A – S Corp Reconciliation	<input type="checkbox"/>	<input type="checkbox"/>		1811CC 0701 – Unused Historic Preservation Tax Credit Certificate	<input type="checkbox"/>	
1100S Sch A1 – S Corp Shareholders Info	<input type="checkbox"/>	<input type="checkbox"/>		1902(b) – Information Return Holding/Investment Co.	<input type="checkbox"/>	
1100S – S Corporation Income Tax	<input type="checkbox"/>	<input type="checkbox"/>		<b><u>Miscellaneous</u></b>		
1100-P – Tentative S Corporation Income Tax	<input type="checkbox"/>			WTH-TAX – Withholding Quarterly	<input type="checkbox"/>	
1100-P EXT – S Corporation Income Tax Extension	<input type="checkbox"/>			W3 9801 – Annual Reconciliation of DE Income Tax Withheld	<input type="checkbox"/>	

Delaware Division of Revenue will use your LOI as a baseline to track which forms and E-file submissions you intend to provide to us. Please ensure that all forms selected above include those required for each of the e-file packets selected below that you intend to submit for approval. Please be accurate as this allows us to track your submissions as we prepare for the coming tax season.

### E-file Packets (check all that apply)

#### Corporate

- CIT: Balance Due Return
- CIT: Refund – No credits
- CIT: Balance Due- Small Corp
- CIT: Refund – Refundable Credit
- CIT: Estimated Tax Carryover
- CIT: Sub-S: Res. A-1's –Refundable Credit
- CIT: Sub-S: Balance Due
- CIT: Sub-S: Small Corp-Non-Refund Credit
- CIT: Sub-S: Small Corp-Zero Due
- CIT: Sub-S: ESOP

#### Fiduciary

- FID: Zero Due Return
- FID: Estimated Carryover
- FID: Balance Due
- FID: Estimated Coupon
- FID: Extension

#### Personal

- PIT: Resident (Joint) Earned Income Tax
- PIT: Resident (MFCS) Itemized Deductions
- PIT: Nonresident (Joint) S Corp Payment
- PIT: Nonresident (Single) Estimated Payment Penalty
- PIT: Nonresident (MFCS) Capital Gains Payment
- PIT: PIT Extension
- PIT: Resident (MFCS) Estimated Payments
- PIT: Nonresident (Joint) Itemized Deductions
- PIT: Resident (MFCS) Other State Tax Credit

#### Partnership

- PRT: 2 Partners with Ordinary and Rental Income
- PRT: 2 Partners with Ordinary Loss
- PRT: 2 Partners with Ordinary Income
- PRT: 67 Partners with Ordinary Loss/Rental Income
- PRT: 4 Partners with Ordinary Loss

# **Communication and Expectations**

## **Documents and Materials**

Delaware Division of Revenue e-file and paper form documentation will be posted/provided at:

- FTA State Exchange System (SES)

Delaware Division of Revenue will use the following email addresses for forms and e-file submissions approvals:

- Send all communications regarding forms, e.g. form approval submissions, follow up questions, and other forms of communication, to this email address: [DE\\_DOR\\_Forms@delaware.gov](mailto:DE_DOR_Forms@delaware.gov).
- Send e-file communication to this email address: [REV\\_MEF\\_SUPPORT@delaware.gov](mailto:REV_MEF_SUPPORT@delaware.gov).

To ensure prompt responses to your inquiries, please use the above-listed email addresses to communicate with the Delaware Division of Revenue. Please do not send any communications directly to specific Delaware employees.

To avoid any miscommunication between Tax Software Providers and the Delaware Division of Revenue, we will carbon copy the e-file or forms contact identified in this LOI on all correspondence emailed to Tax Software Providers.

## **Refund Expectations**

To assist Taxpayers and Tax Professionals expecting refunds, the Delaware Division of Revenue is providing a URL and/or a statement about refund processing. Industry partners should use this statement and/or URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is communicating a consistent refund timing message.

**url: <https://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll>**

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**Statement: You will receive a tax return acknowledgement from the Delaware Division of Revenue when**

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**your return has been received and is being processed. If additional information is needed to process your**

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**return, the Division of Revenue will contact you. Refund time frames can vary depending on the complexity of your**

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**return, but our goal is to process refunds within eight weeks of receipt. You can check the status of your refund at any time at <https://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll>**

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## **State Driver's License/ID Card Expectations**

Since Delaware Division of Revenue does not require DL/ID Card Information for modernized e-file and is not present on our Delaware individual income tax forms PIT-RES or PIT-NON, Delaware is not providing a URL and/or a statement for the DL/ID card.



## **Questions, Requirements, Standards and Recommendations**

This section represents the jurisdiction-specific requirements and standards for tax software providers.

### [Standards and Requirements for Confirmation of Specific Data Elements](#)

For tax year 2021, Delaware will not require confirmation of any specific data elements. However, on individual income tax returns, we encourage the confirmation of the previous year's state adjusted gross income and net refund or net balance due amounts.

### [Data Breach Reporting](#)

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the **Delaware Division of Revenue noted below**, including, without limitation, provisions regarding who must comply with the law, definitions of "personally identifiable information," what constitutes a breach, requirements for notice, and any exemptions.

On August 17, 2017, Governor John Carney signed into law [House Substitute 1 for House Bill 180](#), legislation that requires companies to provide additional protections for [Delawareans](#), whose personal information may have been compromised in a computer breach, including additional notifications and free credit monitoring services. ([Amendments](#) to Delaware Code Title 6, [§ 12B-101 § 12B-102 § 12B-103 § 12B-104](#) )

### [Specific Questions](#)

1. Do you support unlinked jurisdictional (city/state) returns?
  - a.  Yes
  - b.  No
  
2. 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.

# Delaware Division of Revenue

## Signature

- I acknowledge all e-file ATS tests submitted during the approval process are created in and originate from the actual software.
- I acknowledge all electronic returns received by Delaware Division of Revenue generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- I acknowledge all paper returns received by Delaware Division of Revenue generated from this software will be printed from the initially approved product version, or a subsequent product update.
- I acknowledge Delaware Division of Revenue will be notified of any incorrect and/or missing calculation or e- file data element for any paper or electronically returns submitted to Delaware Division of Revenue.
- I acknowledge users/customers of this product who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

As the duly-authorized representative of the above-named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, the above-named organization hereby agrees to all of the requirements listed above. The Delaware Division of Revenue reserves the right to revoke approval of any company and thereafter refuse to accept any additional returns from any software company that does not adhere to the above-stated requirements.

As an approved Delaware Division of Revenue provider, I agree to provide true, accurate, current, and complete information about my company. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, the Delaware Division of Revenue has the right to deny, suspend, or terminate my account.

(AUTHORIZED REPRESENTATIVE) PRINTED NAME	TITLE	EMAIL ADDRESS
(AUTHORIZED REPRESENTATIVE) SIGNATURE	DATE	PHONE NUMBER

### Complete this signature line if this is an amended Letter of Intent

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
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