

2018 Tax Software Provider Iowa Letter of Intent

A Tax Software Provider must register its company and products with the Iowa Department of Revenue to participate in the Iowa MeF program. This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers participating in the Iowa MeF program. By submitting this registration form to the Department, you are agreeing to meet the Department's standards for software provider registration and tax preparation software (DIY or professional). If this form is incomplete or unsigned the Department will deny your request.

This LOI also incorporates all of the terms, requirements, and standards set forth in the 2018 Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators (FTA). Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet any of the standards or requirements set forth in the 2018 Tax Software Provider National Standards 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.

Complete a separate registration form for each unique product your company offers.

Company Legal Name: _____ FEIN: _____

Doing Business As (DBA): _____ NACTP vendor ID: _____

Street: _____

City: _____ State: _____ ZIP: _____

Website/URL: _____

Assurance Testing System (ATS) Contact:

MeF Contact Name: _____

E-mail: _____ Phone: _____

Test ETIN: _____ Test EFIN: _____

Production Contact:

MeF Contact Name: _____

E-mail: _____ Phone: _____

Production ETIN: _____ Production EFIN: _____

Leads Contacts: (must match the FTA master list)

Leads Reporting Primary Contact Name: _____

E-mail: _____ Phone: _____

Leads Reporting Secondary Contact Name: _____

E-mail: _____ Phone: _____

Type of product:

DIY/Consumer, web based Professional/Paid preparer, web based

DIY/Consumer, desktop Professional/Paid preparer, desktop

Submission type(s): Linked Unlinked

The Original software product may be rebranded with the approval of the Software Publisher, the creator of the original software and signer of the LOI. It is the position of the Security Threat Assessment and Response (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 functionality does not pose additional risk to the tax ecosystem.

Testing of “Original” products with Iowa is required; testing of “Rebranded” products is optional.

List all MeF products pertaining to this registration:

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

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Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Product Name: _____ Original Rebranded

Software Limitations: Explain unsupported features/functions, etc.

Tax Forms/Schedules Supported for Iowa MeF (Check all that apply to this product.)

Individual Income Tax

IA 1040ES, Individual Income Estimated Tax Payment Voucher:

With return Standalone

IA 1040V, Individual Income Tax Payment Voucher:

With return Standalone

IA 1040 Iowa Individual Income Tax Form:

- IA 1040 Schedule A, Iowa Itemized Deductions.....
- IA 1040 Schedule B, Interest and Dividend Income
- IA 100A Iowa Capital Gain Deduction – Cattle, Horses, or Breeding Livestock
- IA 100B Iowa Capital Gain Deduction – Real Property Used in a Farm Business
- IA 100C Iowa Capital Gain Deduction – Real Property Used in a Non-Farm Business
- IA 100D Iowa Capital Gain Deduction – Timber.....
- IA 100E Iowa Capital Gain Deduction – Business.....
- IA 100F Iowa Capital Gain Deduction – ESOP
- IA 123 Net Operating Loss (NOL) Schedule
- IA 126 Iowa Nonresident and Part-year Resident Credit Schedule.....
- IA 140 Iowa Geothermal Tax Credit.....
- IA 177 Iowa Adoption Tax Credit.....
- IA 2210 Underpayment of Estimated Tax by Individuals.....
- IA 2210 Schedule AI, Annualized Income Installment Method.....
- IA 2210F Underpayment of Estimated Tax by Farmers and Fishers.....
- IA 6251 Iowa Alternative Minimum Tax Computation.....

Estates/Trust

- IA 1041 Iowa Fiduciary Return
- IA 1041 Schedule C Computation of Nonresident Tax Credit
- IA 1041 Schedule I Iowa Alternative Minimum Tax – Estates and Trusts

Partnership

- IA 1065 & Schedule K-1, Iowa Partnership Return of Income.....

S Corporation

- IA 1120S & Schedule K-1, Iowa Income Tax Return for S Corporations.....

Corporation Income Tax

IA 1120ES Corporate Estimated Tax Payment Voucher:

With return Standalone

IA 1120V Corporate Tax Payment Voucher:

With return Standalone

- IA 1120 Iowa Corporation Income Tax Return
- IA 2220 Underpayment of Estimated Tax by Corporations and Financial Institutions
- IA Corporate Form 4626, Iowa Alternative Minimum Tax.....
- IA Corporate Form 8827 Iowa Alternative Minimum Tax Credit
- IA Corporation Schedule D Nonbusiness Income
- IA Corporation Schedule F, Iowa Net Operating Loss.....
- IA Corporation Schedule G, Iowa Alternative Minimum Tax Net Operating Loss
- IA Corporation Schedule H1, H2, H3
- IA Corporation Schedule I, IA 851 Affiliation
- IA Corporation Schedules J1 and J2, Consolidated Business Activity Ratio
- IA Corporation Schedule L Iowa Nexus Adjustments.....

Forms Common to Multiple Tax Types: (Check all that apply to this product.)

Form	1040	1041	1120	1120S	1065
IA 4136 Iowa Fuel Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 4562A & IA 4562B Iowa Depreciation Adjustment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 148 Iowa Tax Credits Schedule	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
IA 128 Iowa Research Activities Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 128S Iowa Alternative Simplified Research Activities Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 130 Iowa Out-of-State Tax Credit Schedule	<input type="checkbox"/>	<input type="checkbox"/>			
IA 133 Iowa New Jobs Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 134 Iowa S Corporation Apportionment Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>			
IA 135 Iowa E85 Gasoline Promotion Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 137 Iowa Ethanol Promotion Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 138 Iowa E15 Plus Gasoline Promotion Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 147 Iowa Franchise Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
IA 8801 Iowa Alternative Minimum Tax Credit – Individuals, Estates, and Trusts	<input type="checkbox"/>	<input type="checkbox"/>			
IA 8864 Iowa Biodiesel Blended Fuel Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Communication and Expectations

Documents and Materials

Iowa e-file documentation is posted at FTA State Exchange System (SES).

Iowa paper form documentation is posted on the Department's website: <https://iowaforms.gov>

State Refund Expectations

To assist taxpayers and tax professionals filing returns, the Iowa Department of Revenue offers the following statement to industry partners to use in their products when communicating Department expectations to taxpayers and tax professionals who e-file Iowa returns: 'The Department does not provide estimated time frames for refund processing because every return is different. Please check your Iowa refund status online at <https://tax.iowa.gov> "Where's My Refund?" Iowa Department of Revenue phone representatives see the same information that you see online.'

State Driver's License/Identification (DL/ID) Card Expectation

The Iowa Department of Revenue prefers to receive the DL/ID Card Information with the Iowa e-file tax return but does not require it and will not reject the e-file return when the DL/ID Card Information has been omitted.

To assist taxpayers and tax professionals filing returns, the Iowa Department of Revenue offers the following statement to industry partners to use in their products when communicating Department expectations to taxpayers and tax professionals who e-file Iowa returns: "You have the option to provide your driver's license information when e-filing your Iowa return. Providing your driver's license information helps the Iowa Department of Revenue facilitate taxpayer identity verification. This option is not available for paper-filed Iowa returns."

Communicating this statement ensures that stakeholders receive the appropriate message and helps eliminate phone calls from taxpayers, tax professionals and industry regarding DL/ID card collection and reporting.

Questions, Requirements, Standards, and Recommendations

This section contains the Iowa-specific requirements and standards for tax software providers.

Standards and Requirements for Confirmation of Specific Data Elements

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.
- State withholding account numbers.

Data Breach Reporting

All software providers executing this agreement are subject to state and federal data breach security laws, including but not limited to Iowa Code chapter 715C, and regulations of the Iowa Department of Revenue. Such laws and regulations include but are 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.

Disclosure of Confidential Information

All software providers executing this agreement are subject to the confidentiality laws in Iowa Code sections 422.20 and 422.72 as well as regulations of the Iowa Department of Revenue, including but not limited to provisions regarding who must comply with the law, definitions of “confidential tax information”, what constitutes a disclosure, requirements for notice, civil and criminal penalties for unauthorized disclosure, and any exemptions.

Specific Questions

1. By what means will you provide the Iowa Department of Revenue with your customer’s identifying information in the event of a data breach?

2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide or process refunds (e.g. Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company.

Signature

I, as the representative of the above named organization and behalf of the organization, acknowledge the following statements by placing a check in the appropriate boxes and signing below.

I acknowledge that all e-file ATS tests submitted during the approval process are created in and originate from the actual software.

I acknowledge that all electronic returns received by the Iowa Department of Revenue are generated from this software and will be electronically filed from the initially approved product version or a subsequent product update.

I acknowledge that the Iowa Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any electronic returns submitted to the Iowa Department 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.

I agree to comply with all requirements listed above. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements listed above. I understand the Iowa Department of Revenue reserves the right to revoke approval acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to above stated requirements.

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 Iowa Department of Revenue has the right to deny, suspend, or terminate my account.

Authorized representative

Print Name: _____ Title: _____

Signature: _____ Date: _____

Email address: _____

Phone number: _____

Registration for tax year 2018 participation is due by October 31, 2018.

Email completed and signed 2018 IA MeF LOI to: IDRMeFDeveloper@iowa.gov

Subject: Iowa MeF Letter of Intent – [your company name]

Or

Mail to: MeF Letter of Intent, Iowa Department of Revenue, PO Box 10460, Des Moines, IA 50306-0460