



## Income Tax Letter of Intent

Tax Year 2021

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Idaho State Tax Commission  
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**Due Date: Last business day of September**

## 2021 Tax Software Provider Idaho State Tax Commission 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 Idaho State Tax Commission, (ISTC) you will need to complete this form and submit it to Auston Holmes at [efilecoordinator@tax.idaho.gov](mailto:efilecoordinator@tax.idaho.gov)

By submitting this Letter of Intent (LOI) to ISTC, 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 LOI.

**Note:** If you are a new Software Provider who has not filed state income tax returns with any 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

ISTC 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 **9/30/21**
- Initial Assurance Testing Submissions (ATS) and Substitute Document test submissions must be sent to ISTC by **12/13/21**
- ATS and Substitute Document testing must be complete and authorized by **1/31/22**

### Company information

List your company information.

Name of Company	Product Name	State Software ID (if applicable)
DBA Name	NACTP Vendor ID	State Tax Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
If you have more than one product name, list your other product names 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

## Authorized access to the State Exchange System

On page 11, provide information for each employee you are authorizing for access to the State Exchange System.

## 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, Resident (Form 40)	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Individual Income Tax, Part Year & Nonresident (Form 43)	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Corporate Tax (Form 41)	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
S-Corporation Tax (Form 41S)	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Fiduciary Tax (Form 66)	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Partnership Tax (Form 65)	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Non-Income Tax Forms	<input type="checkbox"/> 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.

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, ISTC has the following requirements for paper forms and/or e-file ATS approval:

- Rebranded Products with class code 1 are not required to complete e-file ATS/paper form approval
- Rebranded Products with class code 2 are required to complete the full e-file ATS/paper form approval process

**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
<p><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.</p>		

**Forms and schedules supported (check all that apply)**

Check the boxes of the forms and schedules your company supports. All forms are schema, unless “Attachment” is noted. If there is a check in the “mandated for E-file” column, your company is required to submit these returns electronically.

Tax Type and Forms	E-File Mandated	Forms	E-File	E-File Amended
<b>Individual Income Tax</b>				
40	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
43	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39NR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Business Income Tax</b>				
41	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41S	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
65	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
66	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Common/Shared Forms</b>				
41A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
42	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
44	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
49	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
49C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
49R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Continued:

Tax Type and Forms	E-File Mandated	Forms	E-File	E-File Amended
<b>Common/Shared Forms</b>				
56	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
67	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
68	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
68R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CG	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
75	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ID K-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PTE-01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PTE-12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ITC-LIST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ID-529	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Continued:

Tax Type and Forms	Attachment Name	E-File Mandated	Forms	E-File
<b>Common/Shared Forms (Attachments)</b>				
14	Form_14_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41ESR	Form 41ESR_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49E	Form 49E_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49ER	Form 49ER_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
70	Form_70_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
75-IC	Form_75IC_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
75IMV	Form_75IMV_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
402	Form_402_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-Idaho Income Tax Return	OtherState_Return_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous Statements	Misc_Stmt_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Combined Report Spreadsheet	Comb_Report_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ITC Equipment List	ITC_Equipment_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax Reimbursement Incentive Credit	Reimburse_Credit_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
First Time Home Buyer	Form_IDFTHB_01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Continued:

Tax Type and Forms	Forms Support
<b>Forms Not Applicable for Efile</b>	
83	<input type="checkbox"/>
83R	<input type="checkbox"/>
84	<input type="checkbox"/>
84R	<input type="checkbox"/>
85	<input type="checkbox"/>
85R	<input type="checkbox"/>
89SE	<input type="checkbox"/>

## 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 ISTC issue notification and issue resolution standards.

- Date and time the incident was discovered
- How the incident was discovered
- Description of the incident
- Actual or estimated number of taxpayer records involved
- Data involved, including specific data elements if known
- Infrastructure/systems involved (i.e. laptops, servers, desktops etc.)
- Examples of information communicated to customers or other external audiences about the issue
- Plan for correcting the issue and if appropriate, notifying those impacted

### 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 update requirements

Users/customers of desktop products who attempt to file 10 or more business days after a production release, must be required to download and **apply the product update**.

### Schema requirements

Your software must adhere to the schema requirements included in the authentication and return header. Agency schema information and requirements can be found in the FTA State Exchange System (SES).

### System security requirements

ISTC 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. This includes but is not limited to 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.

### Validation of specific data element requirements

Validating information that is pre-populated ensures the information is reviewed for accuracy by the customer. ISTC is requiring the following pre-populated information be validated per submission:

- State driver's license/ID card data elements
- State withholding account number(s)
- PTIN entered at product registration

### Amended support

ISTC requests support of amended returns for all product and form types.

## Customer Notices

This section identifies information ISTC is requiring the software providers to communicate with customers.

### Disclosure and use of information language expectations

The following consent language must be added to electronic filing software to notify the user.

#### **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 Idaho State Tax Commission.*

#### **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 Idaho State Tax Commission.*

#### **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 Idaho State Tax Commission.*

### Driver's license/ID card expectations

ISTC is providing the following expectations and information:

#### **For e-file returns:**

Idaho requires the DL/ID card be included with the tax return but won't reject the e-file return



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

Idaho paper forms don't include ID/DL

ISTC 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 messages are expected to be displayed within the software in a way to maximize the likelihood the message is read.

**URL:** <https://tax.idaho.gov/refundinfo>

**Statement:** Provide your driver's license or identity card number when you e-file to help your refund process faster.

Idaho Identity Theft

**URL:** [tax.idaho.gov/idtheft](https://tax.idaho.gov/idtheft)

Idaho Tax Professional Hub

**URL:** [tax.idaho.gov/taxpros](https://tax.idaho.gov/taxpros)

**Refund expectations**

ISTC is providing a URL and/or a statement about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the agency in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

**URL:** <https://tax.idaho.gov/refundinfo>

**Statement:** Typical timeframes are 7-8 weeks for e-filed returns and 10 -11 weeks for paper returns. There are some exceptions. For more information, please visit ISTC website.

**Taxes due expectations**

- ISTC is allowing direct debit for payment of income taxes.
- Please direct taxpayers to utilize direct debit as our preferred method of payment. If the taxpayer chooses direct debit option, please do not show taxpayer other options available.
- Also, please advise the taxpayer of any inconsistency between their payment effective date and the due date of the return (i.e., warn them if the effective date is more than plus/minus 10 days of the return/estimated payment due date).

**Direct Debit:**

Statement:

- The date you enter with your payment will be the date you can expect it to be taken from your account. The bank routing and account numbers you enter are for your state tax payment. This is only the payment request. It is your responsibility to review your bank statement to confirm that this transaction was successful.

We have other options available.

**URL:** <https://tax.idaho.gov/i-1042.cfm>

Payment can be made by mailing a check or money order with the **Form ID-VP** payment voucher.

Mailing address:  
IDAHO STATE TAX COMMISSION  
PO BOX 83784  
BOISE ID 83707-3784

### Agency questions

This section represents questions ISTC has for the software provider about their product.

1. Do you support unlinked jurisdictional 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, please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

### Acknowledgments and signature

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. ISTC reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAILADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

### 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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**Authorized access to the State Exchange System**

Access to the SES should be limited to those with business need. You are allowed up to seven users.

Provide information for each employee you are authorizing for access below. 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.

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