



Substitute Document Service Provider
Letter of Intent

Tax Year 2021

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Due Date: Last business day of October

2021 Tax Software Provider Idaho State Tax Commission Letter of Intent for Substitute Document Service Provider

This Letter of Intent (LOI) is intended for companies who develop substitute document software for electronic filing. By submitting this LOI to the Idaho State Tax Commission (ISTC), you agree to meet our standards for software provider registration, tax preparation software, and substitute forms.

Failure to meet the standards or requirements set forth in this 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.

You must complete a separate LOI form for each unique product your company offers. If you submit an incomplete form, your request to participate in electronic or paper submissions may be denied.

Name of Company	Product Name	State Software ID (if applicable)
DBA Name	NACTP Vendor ID (if applicable)	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

Test EFIN(s)	Production EFIN(s)
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Authorized access to the State Exchange System

Please provide information for the employees you are authorizing to access the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

NOTE: Even if the individuals are the same as what you've listed on the first page, please also include them here.

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

Please attach additional sheet with authorized users if necessary. The list you provide must include the information requested in the table above.

Forms and schedules supported (check all that apply)

Use this section to list forms your company will be supporting

Type of form supported (check all that apply)

- 0850 Sales and Use Report
- 0910 Idaho Withholding report
- 0967 Idaho Annual Withholding Report
- 1152 Travel and Convention
- 1350 Tobacco
- 1450 Fuels
- 1550 Cigarette
- 1650 Beer
- 1754 Wine
- 3150 IFTA
- 3550 Auditorium Districts
- Power of Attorney

Substitute forms registration

Complete this section only if your product will provide substitute forms.

Agency Substitute Form Vendor Number

Primary Forms Contact	Phone	Email Address
Secondary Forms Contact	Phone	Email Address
Note: If you have additional contacts, please list them by form/tax type on a separate sheet and attach it to this submission.		

Agency requirements

This section identifies agency requirements expectations for communicating information to users of the software product.

Issue notification and resolution requirements

This section represents the Idaho State Tax Commission (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

Currently we do not have schemas for these tax types.

Testing and submission requirements

All tests submitted during the approval process must be created in, and originate from, the actual software.

System security requirements

The Idaho State Tax Commission (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.

Efile options

This section identifies options for electronic filing. Electronic filing is the most efficient way to file:

Forms 0910, 0850, 1152, 1450, 1650, 1754, and 3550 can be filed in our Taxpayer Access Point (TAP).

- For more information about TAP, please visit: <https://tax.idaho.gov/i-1180.cfm>
- For TAP registration: <https://idahotap.gentax.com/TAP/>

Form 967 and W-2s can be filed by EFW2 in TAP:

- The EFW2 filing guide can be found here: <https://tax.idaho.gov/i-1032.cfm>
 - The tax year 2021 version of the guide will be available the second week of December 2021.

Validation of specific data element requirements

This section represents Idaho State Tax Commission (ISTC) requirements for validation of specific data elements. The substitute document form data must meet the requirements as outlined in the Permit Substitute Document Specs booklet.

Customer Communications

This section identifies information Idaho State Tax Commission (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 transmit return(s) electronically, I consent to the disclosure of all information pertaining to my use of the system and software to the [Agency name], as applicable by law, and to the transmission of my tax return(s).

For Tax Professional software:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the [Agency name], as applicable by law.

Important Dates

The 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:

Sub-docs

- You must notify us via email or fax by the *last business day of October 2021*, if you are planning to participate
- The last day to submit initial test submissions is *December 13, 2021*
- Tests are to be completed and approved by *January 31, 2022*

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. The Idaho State Tax Commission (ISTC), 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

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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