Illinois

Income Tax Letter of Intent

Tax Year 2020

This form must be completed and submitted to Rev.TAXLOI@illinois.gov.

# 2020 Tax Software Provider Illinois Department of Revenue Letter of Intent

By submitting this Letter of Intent (LOI) to the Illinois Department of Revenue, you are agreeing to meet our standards for software provider registration, all 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 submissions may be denied.

|  |  |  |  |
| --- | --- | --- | --- |
| 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: | | | |
|  | | | |
| 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 Leads Reporting Contact | Phone | | Email Address |
| Secondary Leads Reporting Contact | Phone | | Email Address |
|  |  | | |
| Test EFIN(s) | | Test ETIN(s) | |
| Production EFIN(s) | | Production ETIN(s) | |

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

## Please provide information for the employees you are authorizing to have access to 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  E-file | Tax types |
| Company name | First and last name | Email address |
| Phone number | Authorized access  E-file | Tax types |
| Company name | First and last name | Email address |
| Phone number | Authorized access  E-file | Tax types |
| Company name | First and last name | Email address |
| Phone number | Authorized access  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.

## **Type of software product**

DIY/Consumer (Web-Based)

DIY/Consumer (Desktop)

Professional/Paid Preparer (Web-Based)

Professional/Paid Preparer (Desktop)

**Tax types supported**

Please check all that apply

Forms E-File

Individual Income Tax

Estate/Trust/Fiduciary Tax

Partnership Tax

Forms E-File

Corporate/Franchise Tax

S-Corporation Return

## **Rebranded software products**

**Complete this section only if your product is rebranded.**

In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licenses your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). Enter the appropriate class code for the rebranded product in class code box below.

* **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user has the ability to add their own logos and/or splash screens. They cannot modify calculations in the program.
* **Class Code 2:** Software products sold/licensed to a third-party user and the third-party has the ability to alter/change 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 |

Please attach additional sheets with rebranded software product information if necessary.

For Rebranded Products, the Illinois Department of Revenue has the following requirement(s) for e-file ATS approval:

* Rebranded Products with class code 2 are required to complete the full e-file ATS approval process

## **Substitute forms registration**

Substitute forms providers must complete Form IL-8633-SF, Substitute Form Provider Enrollment, available at tax.illinois.gov and email it to [REV.vendorforms@illinois.gov](mailto:REV.vendorforms@illinois.gov).

## **Forms and schedules supported**

Input the list of your available forms and schedules your company can support for Illinois.

**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 Illinois Department of Revenue issue notification and issue resolution standards.

If your company identifies an issue, incident, or threat of significance, you should:

• Conduct an initial analysis and immediately take steps to block or contain the issue.

• Share detailed information about impacts to our returns or taxpayers immediately as permitted by applicable laws, regulations, or policies. Information we’d like includes, but is not limited to:

o Date and time of the incident.

o Date and time the incident was discovered.

o How the incident was discovered.

o Description of the incident.

o Data involved, including specific data elements if know, including return submission IDs.

o Actual or estimated number of taxpayer records involved.

o Infrastructure/systems involved (i.e. laptops, servers, desktops etc.).

o Examples of information communicated to customers or other external audiences about the issue.

o Plan for correcting the issue and if appropriate, notifying those impacted.

• Work with us to answer our questions and identify, correct, and prevent the

issue.

• If applicable, work with us to develop and distribute communication material

and instructions for customers.

# **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).

# **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.

# **System security requirements**

# 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. The Illinois Department of Revenue does not prescribe the security requirements for your system. Cyber security resources such as the National Institute of Standards and Technology or the Department of Defense Security Technical Implementation Guide are examples of national resources available to assist you with this process.

## **Validation of specific data element requirements**

This section represents Illinois Department of Revenue requirements for validation of specific data elements. List the pre-populated data elements the taxpayer and/or tax professional must validate prior to completing the tax return.

• State driver’s license data elements

• State withholding account numbers

**Customer Communications**This section identifies information the Illinois Department of Revenue 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 Illinois Department of Revenue, 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 Illinois Department of Revenue*, *as applicable by law****.***

**For Business software:**

*By using a computer system and software to prepare and transmit this business return electronically, I consent to the disclosure of all information pertaining to the user of the system and software to create this business return and to the electronic transmission of this business tax return* to the Illinois Department of Revenue.

## **Driver’s license/ID card expectations**

The Illinois Department of Revenue is providing the following expectations and information:

**For e-file returns:**

The Illinois Department of Revenue wants to receive the DL/ID card with the tax return

The Illinois Department of Revenue is providing 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.

**Statement: Driver’s license or state identification card information is not required but is preferred to be received with the e-file tax return. It can be used as a security measure to help prevent identity theft and fraud. If no driver’s license or state ID card information is available or provided, you should be prompted to indicate this in the software.**

## **Refund expectations**

The Illinois Department of Revenue is providing a URL and 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://www2.illinois.gov/rev/individuals/Pages/refunds.aspx**](https://www2.illinois.gov/rev/individuals/Pages/refunds.aspx)

**Statement: The Illinois Department of Revenue (IDOR) is required to review returns and ensure the amounts requested as refunds are issued accurately and to the legitimate recipient. Once a return is received by IDOR, many different factors can affect the timing of a refund.**

**Some returns take longer to review than others for many reasons including, but not limited to,**

* **when and how the return was filed,**
* **our current return inventory levels,**
* **identity theft and fraud security measures,**
* **the types of income tax credits claimed, and**
* **the type and amount of a refund.**

Illinois Department of Revenue is also providing a URL and a statement about the Department’s Refund Debit Card option. If your product supports the Illinois Individual Income Tax Refund Debit Card option as designated by checkbox on the Illinois Individual Income Tax return, your product must use this statement and URL or other method prescribed by the jurisdiction 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:** [**http://tax.illinois.gov/DebitCard**](http://tax.illinois.gov/DebitCard)

**statement: The Illinois Department of Revenue (IDOR) is required to provide you with certain pre-acquisition disclosures relating to the prepaid Tax Refund Debit Card program. By selecting the Debit Card option, I acknowledge I have reviewed the card information found at** [**http://tax.illinois.gov/DebitCard**](http://tax.illinois.gov/DebitCard) **prior to making this election.**

## **Taxes due expectations**

The Illinois Department of Revenue is providing a URL about taxes due, such as due dates and payment methods. 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://www2.illinois.gov/rev/individuals/pay/Pages/default.aspx**

# **A****gency questions**

This section represents questions the Illinois Department of Revenue has for the software provider about their product.

1. Do you support unlinked jurisdictional returns?
   1. Yes
   2. 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.
3. Do you support the Illinois Individual Income Tax Refund Debit Card option as designated by checkbox on the Illinois Individual Income Tax return?
   1. Yes
   2. No

# **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 Illinois Department of Revenue 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 |