

Louisiana Department of Revenue

Income Tax Letter of Intent

Tax Year 2022

This form must be completed and submitted to [Shanna.Kelly@la.gov](mailto:Shanna.Kelly@la.gov)

# **2022 Tax Software Provider**

# **Louisiana Department of Revenue**

# **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 Louisiana Department of Revenue you will need to complete this form and submit it to [Shanna.Kelly@la.gov](mailto:Shanna.Kelly@la.gov) .

By submitting this Letter of Intent (LOI) to LDR, 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 or provide an incomplete form, we may deny your application or revoke your approved software provider status, and/or reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

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

LDR maintains a mandatory set of deadlines to ensure we are ready for the filing season allowing for taxpayers and practitioners to file an accurate and timely tax return. Please note the following deadlines:

* Complete and submit this LOI by within 2 weeks of issuing LDR the LOI.
* Substitute forms approval must be completed by May 15, 2023.
* Assurance testing (ATS) begins on a date to TBD.
* Last day we will accept initial [e-file, paper, both] tests May 15, 2023.
* [e-file, paper, both] tests must be completed and approved by May 15, 2023.

**Company information**   
List your company information.

|  |  |  |
| --- | --- | --- |
| Name of company | Product name | City/State issued software ID (if applicable) |
| DBA name | NACTP vendor ID | City/State tax account number (if applicable) |
| Address | Product address/URL | Company FEIN |
| City | State | Zip code |
| List your other product names using the same calculation engines 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 |

## **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 |
| **Note:** 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. | | |

**Software products and tax types supported**

Check all that apply.

|  |  |
| --- | --- |
| **Type of software product supported** | |
| DIY/consumer (Web-Based) |  |
| DIY/consumer (Desktop) |  |
| Professional/paid preparer (Web-Based) |  |
| Professional/paid preparer (Desktop) |  |

|  |  |
| --- | --- |
| **Tax types supported** | |
| Individual income tax | Substitute forms  e-file |
| Estate/trust/fiduciary tax | Substitute forms  e-file |
| Partnership tax | Substitute forms  e-file |
| Corporation/franchise tax | Substitute forms  e-file |
| S-Corporation return | Substitute forms  e-file |

**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 the third party 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, LDR has the following requirements for substitute forms and/or e-file ATS approval.

* Rebranded Products are required to complete an abbreviated e-file ATS/substitute form approval process.

The e-file portion will NOT need to be tested, but the substitute forms will.

## **E-file mandates or requirements**

## The list of E-file mandates and requirements will be sent out to the NACTP. These mandates are set forth in statute, administration, regulation, or both. While LDR reserves the right to grant exemptions to mandates, software providers must assume any mandate applies unless published guidance to the contrary is issued by LDR.

## **Forms and schedules supported by tax type (check all that apply)**

Check the boxes of the forms and schedules your company supports.

|  |  |  |
| --- | --- | --- |
| **Forms and schedules** | **Substitute forms** | **e-file** |
| **Individual income tax** | | |
| IT-540 and IT-540B with Supporting Schedules |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Corporate franchise tax** | | |
| CIFT-620 and Supporting Schedules |  |  |
|  |  |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
| **Forms and schedules** | **Substitute forms** | **e-file** |
| **Estate/trust/fiduciary tax** | | |
| IT-541 and Supporting Schedules |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Partnership tax** | | |
| IT-565 and Supporting Schedules |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Corporate franchise tax** | | |
| CIFT-620 and Supporting Schedules |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| Withholding Taxes | | |
| R-1201 L-1 Withholding Quarterly Return/ R-1203 Annual Reconciliation and Payments |  |  |
| R-1203 |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | | |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
| **Forms and schedules** | **Substitute forms** | **e-file** |
|  | | |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | | |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**Electronic amended returns**

The Louisiana Department of Revenue recommends that you support electronic amended returns for those available through MeF.

**Software limitations- Please include all limitations.**

List any software limitations to forms or schedules you support.

**Agency requirements**  
This section identifies agency requirements and expectations of new and existing software providers and the software product.

* Please e-mail your substitute submissions to [shanna.kelly@la.gov](mailto:shanna.kelly@la.gov) and[La.LDRVendor.Inquiries@la.gov](mailto:La.LDRVendor.Inquiries@la.gov).
* Once you transmit your MEF submission, please send an e-mail (Submission ids included) to shanna.kelly@la.gov.

# **Issue notification and resolution requirements**

This section represents LDR issue notification and issue resolution standards.

Notify LDR if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to [agency contact information].

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Louisianas Attorney General’s Office must also be reported to the Louisiana Department of Revenue.

# **Production return submission requirements** All returns generated from this software must be e-filed or printed from the approved software or a subsequent product update.

# **Product updates** Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

# **Schemas**

# Your software must follow the schema requirements. Find LDR schema requirements in the Louisiana folder on the FTA site.

# **System security requirements**

# LDR 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. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

# **Testing and submissions** 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 data elements**

Please review the instruction and specifications for each form that will be posted on the FTA site.

**Customer Notices**This section identifies information LDR is requiring the software providers to communicate with customers.

# **Disclosure and use of information language expectations**

You must include the following consent language with electronic filing software.

**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 the Louisiana Department of Revenue.*

**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 the Louisiana Department of Revenue****.***

**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 the* *Louisiana Department of Revenue.*

## **Driver’s license/ID card expectations for individual income tax**

Louisiana Department of Revenue does not request the Driver’s license/ID card information at this time.

**For e-file returns:** Not Applicable.

.

**For printed/paper forms requesting the DL/ID Card information:** Not Applicable.

## **Taxes due expectations**

LDR is providing a statement about taxes due, such as due dates and payment methods, in the instructions of each form. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message shall be displayed within the software in a way to maximize the likelihood the message is read.

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

# **Acknowledgments and signature**

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document. Further, I agree to adhere to all electronic filing mandates as set forth by statute and agency regulations unless and only if LDR grants an exception via public policy guidance.

The Louisiana 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 |

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

## Access to the State Exchange System should be limited to those with a business need.

## Provide information for each employee you are authorizing for access to the State Exchange System. 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.

|  |  |  |
| --- | --- | --- |
| First and last name | Phone number | Email address |
| Authorized access  Substitute Forms E-file | Tax types |
| First and last name | Phone number | Email address |
| Authorized access  Substitute Forms E-file | Tax types |
| First and last name | Phone number | Email address |
| Authorized access  Substitute Forms E-file | Tax types |
| First and last name | Phone number | Email address |
| Authorized access  Substitute Forms E-file | Tax types |
| First and last name | Phone number | Email address |
| Authorized access  Substitute Forms E-file | Tax types |
| First and last name | Phone number | Email address |
| Authorized access  Substitute Forms E-file | Tax types |
| First and last name | Phone number | Email address |
| Authorized access  Substitute Forms E-file | Tax types |
| First and last name | Phone number | Email address |
| Authorized access  Substitute Forms E-file | Tax types |