

**Maryland**

**Letter of Intent**

**Tax Year 2018**

# **2018 Tax Software Provider Comptroller of Maryland Letter of Intent**

This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the **Comptroller of Maryland**.  By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

This LOI also incorporates all of the terms, requirements, and standards set forth in the Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators.  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 national 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.

Please complete a registration form for each unique product your company offers.

**Submit to** **efil@comp.state.md.us** **and** **mdsoftwaredevelopers@comp.state.md.us****.**

|  |  |  |
| --- | --- | --- |
| Name of Company      | Product Name      |  State Software ID       |
| DBA Name      | NACTP Member Number      | State Account Number (if applicable)      |
| Address      | Product Address/URL      | Company FEIN      |
| City      | State      |  Zip Code      |
|  |
| 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)      |

##

## **Type of Software Product**

[ ]  DIY/Consumer (Web-Based)

[ ]  DIY/Consumer (Desktop)

[ ]  Professional/Paid Preparer (Web-Based)

[ ]  Professional/Paid Preparer (Desktop)

**Tax Types Supported** (Check all that apply)

1D 2D E-File

[ ]  [ ]  [ ]  Individual Income Tax

[ ]  [ ]  [ ]  Corporate Tax

[ ]  [ ]  [ ]  Estate/Trust/Fiduciary Tax

[ ]  [ ]  [ ]  Pass-Through Partnership/S-Corp

[ ]  [ ]  [ ]  Withholding Tax

[ ]  [ ]  [ ]  Sales and Use Tax

## **Rebranded Software Products**

|  |
| --- |
| **Software Companies: Use this section only if this product is rebranded with the approval of the Software Publisher, who is the original creator of the software and signer of the LOI. It is the position of the 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 the applicable requirements (listed above) does not pose additional risk to the ecosystem.*

  |
| Rebranded Product Name      | Contact Person      | Phone      | Email Address      | Unique Identifier \*\*       |
| Rebranded Product Name      | Contact Person      | Phone      | Email Address      | Unique Identifier \*\*      |
| Rebranded Product Name      | Contact Person      | Phone      | Email Address      | Unique Identifier \*\*      |
| Rebranded Product Name      | Contact Person      | Phone      | Email Address      | Unique Identifier \*\*      |
| Rebranded Product Name      | Contact Person      | Phone      | Email Address      | Unique Identifier \*\*      |
| \*If there are more than 5 software products that have rebranded under a different name, please list them on a separate sheet and attach with your LOI submission.\*\* If available. |

**For Rebranded Products, the Comptroller of Maryland has the following requirements for paper form and/or e-file ATS approval**

* Rebranded Products are not required to complete e-file ATS approval process
* Rebranded Products are required to complete the full paper form approval process

## **Substitute Forms Registration**

**This form must be completed and submitted to** **mdsoftwaredevelopers@comp.state.md.us** **to reproduce paper forms.**

|  |
| --- |
| **Use this section only if the LOI will be used for both forms and e-file registration** |
| State Substitute Form Vendor 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      |
| \*If you have separate contacts for Business Tax Types, please list them separately on a separate sheet and attach with your LOI submission. |

**Individual Forms and Schedules Supported** (check all that apply) **e-file and/or paper forms**

1D 2D E-File

[ ]  [ ]  [ ]  502 - Tax Return (Resident Individual)

[ ]  [ ]  [ ]  PV - Personal Tax Payment Voucher

[ ]  [ ]  [ ]  502AC - Subtraction for Contribution of Artwork

[ ]  [ ]  [ ]  502AE - Subtraction for income derived at an Arts and Entertainment District

[ ]  [ ]  [ ]  502B - Dependent’s Information

[ ]  [ ]  [ ]  502CR - Income Tax Credits for Individuals

[ ]  [ ]  [ ]  \*502D - 2019 Declaration of Estimated Maryland Income Tax

[ ]  [ ]  [ ]  \*502E - Application for Extension to File Personal Income Tax Return

[ ]  [ ]  [ ]  502INJ - Injured Spouse Claim Form

[ ]  [ ]  [ ]  1099G - Unemployment Compensation

[ ]  [ ]  [ ]  502R - Source of Retirement Income

[ ]  [ ]  [ ]  502S - Heritage Structure Rehabilitation Tax Credit

[ ]  [ ]  [ ]  502SU - Subtractions from Income

[ ]  [ ]  [ ]  502TP Computation of Tax Preference Income Modification

[ ]  [ ]  [ ]  502UP - Underpayment of Estimated Income Tax by Individuals

[ ]  [ ]  [ ]  502V - Use of Vehicle for Charity Purposes

[ ]  [ ]  [ ]  502X - Amended Tax Return

[ ]  [ ]  [ ]  588 - Direct Deposit of Maryland Income Tax Refund to More Than One Account

[ ]  [ ]  [ ]  EL101 - Income Tax Declaration for Electronic Filing

[ ]  [ ]  [ ]  505 - Tax Return (Nonresident Individual)

[ ]  [ ]  [ ]  505NR - Nonresident Income Tax Calculation

[ ]  [ ]  [ ]  505SU - Subtractions from Income

[ ]  [ ]  [ ]  505X - Nonresident Amended Tax Return

[ ]  [ ]  [ ]  515 - Tax Return (Nonresident Local Tax Only)

[ ]  [ ]  [ ]  500DM - Decoupling Modification

[ ]  [ ]  [ ]  Maryland Schedule K-1 (510) - Maryland Pass-Through Members Information

[ ]  [ ]  [ ]  500CR - Business Income Tax Credits

[ ]  [ ]  [ ]  Binary attachments/PDFs

Maryland Limitations \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**\*NO LONGER OFFERED AS A PAPER FORM**

**Federal Forms Supported** (check all that apply) **e-file only**

E-File

 Form W-2 - Wage and Tax Statement

 Form W-2G - Certain Gambling Winnings

 Form 1099R - Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans

 Form 1099MISC - Miscellaneous Income

 Form 1099B - Proceeds from Broker and Barter Exchange Transactions

 Form 1099DIV - Dividends and Distributions

 Form 1099INT - Interest Income

 Form 1099OID - Original Issue Discount

 Form 1099K - Payment Card and Third Party Network Transactions

Federal Limitations \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Business/Withholding/Sales and Use Tax Forms and Schedules Supported** (check all that apply) **e-file and/or paper forms**

1D 2D E-File

[ ]  [ ]  [ ]  500 - Maryland Corporation Income Tax Return

[ ]  [ ]  [ ]  500CR - Business Income Tax Credits

[ ]  [ ]  [ ]  500D -2019 - Declaration of Estimated Corporation Income Tax

[ ]  [ ]  [ ]  500DM - Decoupling Modification

[ ]  [ ]  [ ]  500E - Application for an Extension to File Corporation Income Tax Return

[ ]  [ ]  [ ]  500UP - Underpayment of Estimated Income Tax by Corporations and Pass-Through Entities

[ ]  [ ]  [ ]  500X - Amended Corporation Income Tax Return

[ ]  [ ]  [ ]  502S - Heritage Structure Rehabilitation Tax Credit

[ ]  [ ]  [ ]  510 - Pass-Through Entity Income Tax Return

[ ]  [ ]  [ ]  510C - Composite Pass-Through Entity Income Tax Return

[ ]  [ ]  [ ]  510D - Declaration of Estimated Pass-Through Entity Tax

[ ]  [ ]  [ ]  510E - Application for Extension to File Pass-Through Entity

[ ]  [ ]  [ ]  510 with Amended Indicator - Amended Pass-Through Entity Tax Return

[ ]  [ ]  [ ]  Maryland Schedule K-1 (510) - Maryland Pass-Through Members Information

[ ]  [ ]  [ ]  CRA Combined Registration Application

[ ]  [ ]  [ ]  EL101B - Income Tax Declaration for Corporate Electronic Filing

[ ]  [ ]  [ ]  EL102B - Income Tax Payment Voucher for Business Electronic Filers

[ ]  [ ]  [ ]  MW508 - 2019 Annual Employer Withholding Reconciliation Return

[ ]  [ ]  [ ]  MW508CR - 2019 Business Income Tax Credits (For non-profit 501(c)(3) organizations only.)

[ ]  [ ]  [ ]  MW506 - 2019

[ ]  [ ]  [ ]  MW506M - 2019

[ ]  [ ]  [ ]  202 - Sales and Use Tax

[ ]  [ ]  [ ]  Binary attachments/PDFs

Maryland Limitations \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Fiduciary Forms and Schedules Supported** (check all that apply) **paper forms only**

1D 2D

[ ]  [ ]  504 - Fiduciary Tax Return

[ ]  [ ]  504A - Fiduciary Income Tax Schedule A

[ ]  [ ]  504CR - Business Income Tax Credits for Fiduciaries

[ ]  [ ]  504D - 2019 - Fiduciary Declaration of Estimated Tax

[ ]  [ ]  504E - Application for Extension to File Fiduciary Return

[ ]  [ ]  504K-1 - Pass-Through Entity Members Information for Fiduciaries

[ ]  [ ]  504NR - Fiduciary Computation of the Maryland Modification for a Nonresident Fiduciary

[ ]  [ ]  504UP - Underpayment of Estimated Income Tax by Fiduciaries

##### Forms that do NOT require Division approval

**\*NEW** 504NBD - Fiduciary Nonresident Beneficiary Deduction Summary

MW506A - Maryland Employer Return of Income Tax Withheld

MW506AE - Application for Certificate of Full or Partial Exemption

MW506FR - Maryland Employer Withholding Final Return

MW506NRS - Maryland Return of Income Tax Withholding for Nonresident Sale of Real Property

MW507 - Employee's Maryland Withholding Exemption Certificate

MW507M - Exemption from Maryland Withholding Tax for Qualified Civilian Spouse of a U.S. Armed Forces Service Member

MW507P - Maryland Income Tax Withholding for Annuity, Sick Pay and Retirement Distributions

MW508A - Annual Employer Withholding Reconciliation Report

MW508NRS - Maryland Monthly Reconciliation Return of Sales of Real Property by Nonresidents

EFT - Authorization for Electronic Funds Transfers

# **Communication and Expectations**

## **Documents and Materials**

**Comptroller of Maryland** e-file and paper form documentation will be posted/provided at the following locations:

* FTA State Exchange System (SES) – Schemas, Business Rules, Handbooks, Test Packages, Forms, and LOI
* www.marylandtaxes.gov – Handbooks

##

## **Refund Expectations**

To assist Taxpayers and Tax Professionals expecting refunds, **Comptroller of Maryland** is providing a URL and/or a statement about refund processing. Industry partners should use this statement and/or URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is communicating a consistent refund timing message.

***See the LOI Summary Document for Example Refund Messaging***

**url:** [**https://interactive.marylandtaxes.com/INDIV/refundstatus/home.aspx**](https://interactive.marylandtaxes.com/INDIV/refundstatus/home.aspx)

**statement: Individual taxpayers can check the status of their refund by going to the Comptroller of Maryland Web Site and clicking on *Where’s my refund?* or by calling the automated refund inquiry hotline, toll-free 1-800-218-8160 or 410-260-7701. Advise taxpayers to wait at least 10 days from acceptance of their return before calling Taxpayer Services at toll-free 1-800-638-2937 or 410-260-7980.**

## **State Driver’s License/ID Card Expectations**

To help Taxpayers, Tax Professionals, and Industry partners understand the jurisdiction requirements for State Driver’s Licenses or ID Cards, **Comptroller of Maryland** is providing the following expectations:

**For e-file returns:**

[ ]  **Comptroller of Maryland** does not want to receive the DL/ID Card Information with the tax return

[x]  **Comptroller of Maryland** wants to receive the DL/ID Card Information with the tax return

[ ]  **Comptroller of Maryland** requires the DL/ID Card Information be included with the tax return but will not reject the e-file return

[ ]  **Comptroller of Maryland** will reject e-file returns if the DL/ID Card Information is not included with the tax return

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

[ ]  **Comptroller of Maryland** requests the full DL/ID Card Information on the form(s)

[ ]  **Comptroller of Maryland** requests the DL/ID Card Information on the form(s) be masked

To assist Taxpayers and Tax Professionals filing returns, **Comptroller of Maryland** is providing a URL and/or a statement regarding expectations for the DL/ID Card. Industry partners will use this statement or URL to communicate and help set the appropriate expectations with external stakeholders.

***See the LOI Summary Document for Example DL/ID Card Messaging***

**url:** [**http://taxes.marylandtaxes.com/Individual\_Taxes/General\_Information/Whats\_New\_for\_the\_Tax\_Filing\_Season.shtml**](http://taxes.marylandtaxes.com/Individual_Taxes/General_Information/Whats_New_for_the_Tax_Filing_Season.shtml)

**statement: Many state revenue agencies, including Maryland, are requesting additional information this filing season in an effort to combat stolen-identity tax fraud and to protect you and your tax refund.  If you and your spouse have a driver's license or state issued identification card, please provide the requested information from it.  The return will not be rejected if you do not provide a driver's license or state-issued identification.  If you provide this information, it may help to identify you as the taxpayer.**

#

# **Questions, Requirements, Standards and Recommendations**

This section represents the jurisdiction 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 could be pre-populated but the taxpayer and/or tax professional must provide confirmation prior to completing the tax return:

* State driver’s license/State issued identification data elements
* Maryland Physical address on Resident returns
* Bank account information
* Social Security numbers on W-2 forms ( on ITIN returns)
* State withholding account numbers

## **Specific Questions**

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.

# **Signature**

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

[ ]  I acknowledge all electronic returns received by **Comptroller of Maryland** generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.

[ ]  I acknowledge all paper returns received by **Comptroller of Maryland** generated from this software will be printed from the initially approved product version, or a subsequent product update.

[ ]  I acknowledge **Comptroller of Maryland** will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to **Comptroller of Maryland**

[ ]  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.

As the representative of the above-named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements listed above. The **Comptroller of Maryland** 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.

As an approved **Comptroller of Maryland** provider, 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 **Comptroller of Maryland** has the right to deny, suspend, or terminate my account.

|  |  |  |
| --- | --- | --- |
| (AUTHORIZED REPRESENTATIVE) PRINTED NAME      | TITLE      | EMAIL ADDRESS      |
| (AUTHORIZED REPRESENTATIVE) SIGNATURE | DATE      | PHONE NUMBER      |