

Montana

Department of Revenue



Modernized e-File Program
Individual Income Tax
Letter of Intent

Tax Year 2018

2018 Montana Department of Revenue Tax Software Provider Letter of Intent

This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the Montana Department of Revenue. 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 by reference 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 will 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.

This form must be completed and submitted to dore-services@mt.gov no later than November 1, 2018. ATS Testing deadline is March 1, 2019.

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)

Individual Income Tax Forms Supported for MeF (Check all that apply)

Submission Type

- Linked Returns
 Unlinked Returns
 Amended Returns
 Prior Year Returns

Filing Status

- Single
 Married filing separately on same form
 Married filing separately on separate forms
 Married filing separately and spouse not filing
 Head of household
 Married filing jointly

Residency Status

- Resident Full Year
 Nonresident Full Year
 Resident Part Year

Miscellaneous

- Direct Deposit
 Direct Debit
 IAT Transactions
 Binary Attachments

Supplemental Forms

- Form 2EC
 QEC
 CC
 ENRG-A
 ENRG-B
 ENRG-C
 ESTI
 AFCR
 DCAC
 2441M
 ECC
 RCYL
 1099R
 W2
 W2G
 1099B
 1099G
 1099Int
 1099K
 1099Misc
 1099Div
 Taxable Social Security Benefits Worksheet

Software Limitations:

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 Montana Department of Revenue has the following requirements e-file ATS approval
 Rebranded Products are not required to complete e-file ATS testing for Montana MeF approval.

Communication and Expectations

Documents and Materials

The Montana Department of Revenue e-file documentation will be posted/provided at the following location.

- FTA State Exchange System (SES)

Refund Expectations

To assist Taxpayers and Tax Professionals expecting refunds, the Montana is providing a URL about refund processing. Industry partners should use this URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will:

- Help eliminate phone calls from Taxpayers, Tax Professionals and Industry about refunds
- Ensure that Taxpayers and Tax Professionals receive the appropriate message

URL – <https://mtrevenue.gov/taxes/individual-income-tax/individual-refunds/>

State Driver's License/ID Card Expectations

To help Taxpayers, Tax Professionals, and Industry partners understand the state requirements for State Driver's Licenses or ID Cards, the Montana Department of Revenue is providing the following expectations:

For e-file returns:

The Montana Department of Revenue wants to receive the DL/ID Card Information with the tax return.

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

The Montana Department of Revenue does not require the DL/ID Card Information on the form(s).

E-File Statement: In an effort to combat stolen-identity tax fraud and protect you and your refund, the Montana Department of Revenue is requesting additional information from your Montana driver license or ID card. You aren't required to give us this information however, it will help us process your taxes faster.

Questions, Requirements, Standards and Recommendations

Montana MeF Program Requirements & Timeline

Software providers must complete acceptance or assurance testing with Montana Department of Revenue in accordance with the applicable requirements for each type of return. Montana recommends scheduling your development and testing when the November ATS testing window opens. If any testing windows are scheduled after the filing season begins they are subject to the limited availability of department resources. The Montana ATS Testing deadline is March 1, 2019.

- Draft schema, business rules, specifications and ATS testing scenarios will be published on the FTA State Exchange System.
- Final schema, business rules, specifications and ATS testing scenarios to the FTA State Exchange System by November 1, 2018.
- Montana Department of Revenue will typically begin ATS testing with the opening of the IRS ATS testing window in early November.
 - Initial test submission compares will typically be returned within 3-5 business days of receipt.

- Subsequent re-test transmissions are typically retested and compares provided within 5-7 business days.

While every effort will be made to be flexible during the ATS testing window, Montana Department of Revenue reserves the right to not approve the participation of a software provider if testing is inadequate, not completed timely or continued testing exceeds the ability of the department to test after the production filing window opens.

The software provider will not submit production returns before successfully completing all required testing and an approval has been issued. Software products released for production must adhere to all return specifications, business rules and Montana publications. The software provider will not advertise Montana's acceptance of software until testing approval is provided. Montana will not accept returns prior to approval.

Once approval has been issued, the software provider must continue to adhere to all requirements and standards in this LOI. Failure to continuously adhere to these standards will result in termination of this agreement and removal of your organization as an approved software provider until your company is retested and reapproved.

Standards and Recommendations

Prior to the opening of IRS e-File for the 2018 Filing Season, provide Montana Department of Revenue with either a "beta" version (ex. CD) or temporary access to an online tax preparation program that allows Montana Department of Revenue to confidentially review:

- User screens
- Interview questions – **Recommended:** A State Expert confidential review of interview questions will help with return quality and taxpayer satisfaction.
- Messaging
- The final submission screens
- The printing of substitute forms (as applicable to the product).

Specific Questions

1. 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.

2. Montana prefers receiving e-filed amended returns. If you have not developed the ability to send amended returns, please explain why this is not a service you are offering.

Data Breach Reporting

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the Montana Code Annotated and the Montana Department of Revenue noted below, including but not limited to provisions regarding who must comply with the law, definitions of "personally identifiable information", what constitutes a breach, requirements for notice, and any exemptions.

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 the Montana Department of Revenue 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 the Montana Department of Revenue generated from this software will be printed from the initially approved product version, or a subsequent product update.
- I acknowledge the Montana Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to the Montana Department of Revenue.
- 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.
- I acknowledge that failure of my company to adhere continuously to the standards and requirements of this LOI will result in my company being removed as an approved software provider until the software is retested and reapproved.

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 Montana Department of Revenue 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 Montana Department of Revenue 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 Montana Department of Revenue has the right to deny, suspend, or terminate my account.

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