



Income Tax Letter of Intent Tax Year 2023

This form must be completed and submitted to DORe-Services@mt.gov by December 1, 2023.

Version 1 Released 7/14/2023

2023 Tax Software Provider Montana 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 Montana Department of Revenue, please complete this form and submit it to DORe-services@mt.gov.

By submitting this Letter of Intent (LOI) to the Montana Department of Revenue, 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 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 previously filed state income tax returns with the Montana Department of Revenue, you must pass assurance testing with the IRS first. Please attach your documentation from the IRS demonstrating you have successfully tested with the IRS.

Important Dates

The Montana Department of Revenue has important key dates to ensure we are ready for the filing season and for taxpayers to file accurate and timely tax returns. Please note the following key dates:

- Complete and submit this LOI by September 29th, 2023.
- The department will typically begin ATS testing with the opening of the IRS ATS testing window in early November.
- Department feedback is typically provided within 5-7 business days of receipt of initial test submissions.
- Subsequent retest transmissions are typically returned within 5-7 business days.
- Retests will be limited to 5 submissions.
- The last day initial test submissions for both E-file and paper are accepted is December 15th, 2023.
- The testing process for E-file and paper must be completed and software products must be approved by January 16th, 2024.

Amended Letter of Intent

Mark this box if this is an amended Letter of Intent. Reason for amendment:

Company Information

List your company information.

Name of Company	Product Name	State Issued 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

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 Income Tax MeF contact	Phone	Email Address
Secondary Individual Income Tax MeF contact	Phone	Email Address
Primary Corporate Income Tax MeF contact	Phone	Email Address
Secondary Corporate Income Tax MeF contact	Phone	Email Address
Primary Fiduciary Income Tax MeF contact	Phone	Email Address
Secondary Fiduciary Income Tax MeF contact	Phone	Email Address
Primary Pass-Through Entity MeF contact	Phone	Email Address
Secondary Pass-Through Entity 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 paper forms.

All companies (primary & secondary) that will reproduce State of Montana tax forms must complete substitute form registration annually. Complete all information fields. Please review form testing and submission changes in the 2023 Substitute Forms and Payment Vouchers Specifications (available on the FTA State Exchange System). Develop substitute Montana tax forms in accordance with the specifications issued by the Montana Department of Revenue. Failure to follow the specifications may result in completed tax forms submitted by the public being rejected by the Montana Department of Revenue. Montana provides testing templates to help you verify data placement prior to submitting forms for testing. Testing form submissions will be rejected if the form data placement was not verified using the testing templates. If you require assistance, please email DORe-Services@mt.gov.

What type of software provider are you?

Software Provider Type		Description	Form Supplier
Primary	<input type="checkbox"/>	Software provider creating their own substitute forms.	
Secondary	<input type="checkbox"/>	Software provider using another company's form in their software.	
Secondary	<input type="checkbox"/>	Software provider using Montana's official form in their software.	Montana Department of Revenue
MT Software Provider ID		Software Product(s) Name	
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 are using another company's form in your software, that company will need to complete testing before your test submissions will be accepted.

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. If you do not have a MT Software Provider ID from the previous tax year, leave that field blank. We will send a confirmation email to provide you with a MT Software Provider ID.

Software Products and Tax Types Supported

Check all that apply.

Type of Software Product Supported		
DIY/Consumer (Web-Based)	<input type="checkbox"/>	
DIY/Consumer (Desktop)	<input type="checkbox"/>	
Professional/Paid Preparer (Web-Based)	<input type="checkbox"/>	
Professional/Paid Preparer (Desktop)	<input type="checkbox"/>	
Tax types supported	Substitute Forms	E-File
Individual Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
Estate/Trust/Fiduciary Tax	<input type="checkbox"/>	<input type="checkbox"/>
Disregarded Entity Information Return	<input type="checkbox"/>	<input type="checkbox"/>
Corporate Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
Pass-Through Partnerships/S-Corporation	<input type="checkbox"/>	<input type="checkbox"/>

Rebranded Software Products

Complete this section only if your product has been 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.

Rebranded Product Name	ETIN (if applicable)	Contact Person	Phone	Email Address

Attach additional sheets if needed.

For Rebranded Products, the Montana Department of Revenue has the following requirements for substitute forms and/or E-file ATS approval:

- Rebranded Products are not required to complete E-file ATS/substitute form approval.

E-file Mandates or Requirements

- Montana law (MCA 15-30-3315) requires partnerships with more than 100 partners to file electronically.
- Montana law (MCA 15-1-802) requires payments of \$500,000 or more to be made electronically.
- Montana Senate Bill 24 (2023) requires corporations with more than \$750,000 in gross receipts during a tax period to file electronically.

Forms and Schedules Supported by Tax Type (check all that apply)

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

Submission Types	Linked Returns	Unlinked Returns	Amended Returns	Prior Year Returns
Individual Income Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Required	<input type="checkbox"/>
Corporate Income Tax <ul style="list-style-type: none"> • Gross receipts > \$750,000 E-File mandate. • Linked Required for: <ul style="list-style-type: none"> ○ Original Returns for Federal Form 1120 filers. • Unlinked only for: <ul style="list-style-type: none"> ○ Amended Returns ○ Original returns for Non- Federal Form 1120 filers e.g., 1065, 990T, 1120F, 1120C, etc. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pass-Through Entities <ul style="list-style-type: none"> • Unlinked for Amended Returns <i>only</i>. • 100+ Partners E-file mandate. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Estate/Trust/Fiduciary Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Miscellaneous Options	Direct Deposit	Direct Debit	IAT Transactions	Binary Attachments	Underpayment of Estimated Taxes
Individual Income Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Required	<input type="checkbox"/>
Corporate Income Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Required	<input type="checkbox"/>
Pass-Through Entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Required	<input type="checkbox"/>
Estate/Trust/Fiduciary Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Required	<input type="checkbox"/>

Individual Income Tax Forms and Schedules	Production ETIN Substitute Forms	E-file
Filing Status – Required for Substitute Forms and MeF		
Single	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Married Filing Separately on Same Form	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Married Filing Separately on Separate Forms	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Married Filing Separately and Spouse Not Filing	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Married Filing Jointly	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Head of Household	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Residency Status – Required for Substitute Forms and MeF		
Resident Full Year	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Resident Part Year	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Nonresident Full Year	<input type="checkbox"/> Required	<input type="checkbox"/> Required
Forms and Schedules	Substitute Forms	E-file
Main Forms and Schedules – Required if applicable		
Montana Form 2	<input type="checkbox"/>	<input type="checkbox"/>
Schedule 1 (Federal Form 1040 or 1040-SR)	<input type="checkbox"/>	<input type="checkbox"/>
Montana Medical Savings Account Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Montana Additions Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Montana Subtractions Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Itemized Deduction Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Nonresident/Part-Year Resident Ratio Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Tax Liability Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Nonrefundable Credits Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Credit for Income Tax Paid to Another State or Country Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Elderly Homeowner/Renter Credit Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Other Payments and Refundable Credits Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Contributions, Penalties, and Interest Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Montana K-1		<input type="checkbox"/>
MT Class B NOL		<input type="checkbox"/>
Media Credit (Attach a copy)	<input type="checkbox"/>	<input type="checkbox"/>
ETM- Enrolled Tribal Member (File on TAP, Attach a copy)	<input type="checkbox"/>	
IT Payment Voucher	<input type="checkbox"/>	
Supplemental Forms – Binary Attachments	Testing Not Required	
2441-M	<input type="checkbox"/>	
ADPT	<input type="checkbox"/>	
EST-1	<input type="checkbox"/>	
FRM	<input type="checkbox"/>	
FTB	<input type="checkbox"/>	
IUFC	<input type="checkbox"/>	
JGI	<input type="checkbox"/>	
MEDIA-CLAIM	<input type="checkbox"/>	
QEC	<input type="checkbox"/>	
RCYL	<input type="checkbox"/>	
TETC	<input type="checkbox"/>	
VT	<input type="checkbox"/>	
W-2	<input type="checkbox"/>	
W-2G	<input type="checkbox"/>	
1099-B	<input type="checkbox"/>	
1099-DIV	<input type="checkbox"/>	

1099-G	<input type="checkbox"/>
1099-INT	<input type="checkbox"/>
1099-MISC	<input type="checkbox"/>
1099-NEC	<input type="checkbox"/>
1099-OID	<input type="checkbox"/>
1099-R	<input type="checkbox"/>

Corporate Income Tax	Production ETIN	
Forms and Schedules	Substitute Forms	E-file
Main Forms and Schedules – Required if Applicable		
Form CIT	<input type="checkbox"/>	<input type="checkbox"/>
Form CIT Schedule K	<input type="checkbox"/>	<input type="checkbox"/>
Form CIT Schedule C	<input type="checkbox"/>	<input type="checkbox"/>
Form CIT Schedule NOL		<input type="checkbox"/>
Form CIT-UT Annualized/Seasonal Income	<input type="checkbox"/>	<input type="checkbox"/>
CT Payment Voucher	<input type="checkbox"/>	
Forms and Schedules	Substitute Forms	E-file
Combined/Consolidated Filers - Required		
Form CIT Schedule M	<input type="checkbox"/>	<input type="checkbox"/>
Form CIT Schedule WE (Water's Edge)		<input type="checkbox"/>
Form CIT Schedule K Combined		<input type="checkbox"/>
Supplemental Forms – Binary Attachments	Testing Not Required	
IUFC	<input type="checkbox"/>	
JGI	<input type="checkbox"/>	
MEDIA-CLAIM	<input type="checkbox"/>	
QEC	<input type="checkbox"/>	
RCYL	<input type="checkbox"/>	
TETC	<input type="checkbox"/>	

Pass-Through Entities – PTR, S-Corp, DER	Production ETIN	
Forms and Schedules	Substitute Forms	E-file
Main Forms and Schedules - Required		
Form PTE	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Flow-Through Payments Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Schedule I	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Schedule II	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Schedule IV	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Schedule VI	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Schedule VII	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Schedule DE	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Schedule K1	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Montana Adjustments Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Montana Source Income Schedule	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE Apportionable Income Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
PR Payment Voucher	<input type="checkbox"/>	
SB Payment Voucher	<input type="checkbox"/>	
DER-1	<input type="checkbox"/>	
DER Payment Voucher	<input type="checkbox"/>	
PTAGR	<input type="checkbox"/>	
Supplemental Forms – Binary Attachments	Testing Not Required	
IUFC		<input type="checkbox"/>
MEDIA-CLAIM		<input type="checkbox"/>
RCYL		<input type="checkbox"/>
TETC		<input type="checkbox"/>

Estate/Trust/Fiduciary Tax	Production ETIN	
Forms and Schedules	Substitute Forms	E-file
Main Forms and Schedules – Required		
Form FID	<input type="checkbox"/>	<input type="checkbox"/>
Form FID Schedule A	<input type="checkbox"/>	<input type="checkbox"/>
Form FID Schedule B	<input type="checkbox"/>	<input type="checkbox"/>
Form FID Schedule C	<input type="checkbox"/>	<input type="checkbox"/>
Form FID Schedule D	<input type="checkbox"/>	<input type="checkbox"/>
Form FID Schedule E	<input type="checkbox"/>	<input type="checkbox"/>
Form FID Schedule F	<input type="checkbox"/>	<input type="checkbox"/>
Form FID Schedule G	<input type="checkbox"/>	<input type="checkbox"/>
Form FID Schedule H	<input type="checkbox"/>	<input type="checkbox"/>
Schedule K-1	<input type="checkbox"/>	<input type="checkbox"/>
FID Payment Voucher	<input type="checkbox"/>	
Supplemental Forms – Binary Attachments	Testing Not Required	
JGI		<input type="checkbox"/>
MEDIA-CLAIM		<input type="checkbox"/>
NOL		<input type="checkbox"/>
QEC		<input type="checkbox"/>
RCYL		<input type="checkbox"/>
TETC		<input type="checkbox"/>

Electronic Amended Returns

The Montana Department of Revenue requires you support electronic amended returns for those available through MeF.

Software Limitations

List any software limitations to forms or schedules you support. Failure to disclose software limitations may cause delays in testing and approval or cause rejections in production.

If your software has no limitations, please answer N/A:

Agency Requirements

Supporting Filing Data is Required

MeF federal return data contains most information required to process refunds. Montana law (MCA 15-30-2602 & 15-31-506) requires including documents used to generate calculated amounts for the Montana return if they were not included in the federal XML return data.

Testing Expectations

This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

- Submit substitute forms, including all requested test samples and pages of each submitted tax form, to the Montana Department of Revenue for review and approval.
- Verify data placement prior to submitting forms for testing, and correct any errors found on test forms and re-submit for approval.
- Software provider is expected to update and maintain their forms/software when notified of changes by the department. Provider will also notify customers of updates when changes have been made.
- The software provider will not release substitute forms into production before successfully completing all required testing and obtaining the department's approval for the entire software product. 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 the software product until testing approval is provided. Montana will not accept returns prior to completion of software product approval.

Issue Notification and Resolution Requirements

This section represents the Montana Department of Revenue issue notification and issue resolution standards.

- Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to Dore-Services@mt.gov.
- All Providers executing this agreement are subject to Federal and State data breach security laws and/or regulations 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.

Internal Revenue Code 6103, 7213, 7213A, 7431

IRS Publication 1075

Section 15-30-2618, Montana Code Annotated (MCA) Section 15-31-511, MCA

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the attorney general's office at the Montana Department of Justice must also be reported to the Montana 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.

You will provide customers with the printing standards needed to produce original printed forms (no photocopies are accepted).

Product Updates

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

Schemas

Your software must follow the schema requirements. Montana Department of Revenue schema requirements can be found on the State Exchange Server.

System Security Requirements

The Montana Department of Revenue 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

You must validate the following data elements: FEIN, state tax ID (if applicable), name, and address.

Customer Notices

This section identifies information that the Montana Department of Revenue requires 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 Montana 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 Montana 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 Montana Department of Revenue.

Driver's License/ID Card Expectations for Individual Income Tax

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

For E-file Returns:

Montana Department of Revenue requests the DL/ID card be included with the return, but won't reject the return if it's not included.

For Printed/Paper Forms Requesting the DL/ID Card Information:

Montana Department of Revenue requests the full DL/ID card information on the form(s).

Montana 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 message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

Statement:

To combat stolen-identity tax fraud and to protect you and your refund, the department is requesting additional information from your Montana driver's license or ID card. You aren't required to give us this information; however, it will help process your taxes faster.

Refund and Payment

The Montana Department of Revenue is providing a URL and a statement for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

URL:

<https://MTRevenue.gov/WheresMyRefund>

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

Statement:

Processing refunds can take up to 90 days. The department may ask you to verify information prior to sending the refund. You can find more information about our refund process and check your refund status on Montana's website at <https://mtrevenue.gov/resources/citizen/taxpayer-protection/identity-verification-letter>.

Taxes Due Expectations

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

URL:

<https://tap.dor.mt.gov>

Statement:

- Click on "Make a Payment".
- Follow the prompts to:
 - Make a payment without signing in.
 - Sign in with your TAP logon to Schedule a Payment; or
 - Setup Online Access (for TAP)

Agency Questions

What refund products or payment vehicles do you offer your customer? 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. Refund payments must be deposited with a bank. The department will not accept any payments using cryptocurrency or cyber currency (such as Bitcoin, Litecoin, Ethereum, etc.). Please mark N/A if this does not apply to your software.

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.

The Montana Department of Revenue reserves the right to deny, suspend, or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE		
Printed Name	Email Address	
Signature	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. The department does not limit the number of users allowed access to our SES folders. Our requirements are that the users must be on the approved FTA user list. We request to be kept up to date on any changes in vendor personnel that would be working with us.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all tax types that the 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 <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types