



**NCDOR**

**NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE**

# North Carolina

Income Tax Letter of Intent

Tax Year 2020

eFile & Development Unit  
[NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov)  
(919) 814-1500

Vendor Support Unit  
[AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov)  
(919) 754-2625



## Instructions for the 2020 Letter of Intent for eFile and Substitute Tax Forms North Carolina Department of Revenue

The North Carolina Department of Revenue (NCDOR) Letter of Intent (LOI) must be completed annually prior to your participation in substitute tax forms or Assurance Testing System (ATS) testing with the Department. All tax service providers (Electronic Return Originators (ERO), primary/secondary software developers, and transmitters) and Payroll Service Providers (PSPs) that want to include North Carolina tax forms in their tax preparation software for electronic and/or paper filing must obtain prior approval from the North Carolina Department of Revenue. Only after the North Carolina Department of Revenue has received a completed LOI, will access be granted to view and/or download the required information needed for testing and approval.

### LOI Submission Instructions

For the software providers that will **only** participate in eFile testing, please submit the completed LOI to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) by **November 2, 2020**.

For the software providers that will **only** participate in substitute tax form re-production testing, please submit the completed LOI to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) by **August 31, 2020**.

For the software providers that will participate in both eFile and substitute tax forms testing, please submit the completed LOI to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) and [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) on or before the applicable due date noted above.

### General LOI Submission Instructions

1. Complete the LOI in its entirety by providing all the requested information. Incomplete LOI's will be rejected and access to forms, specifications, schemas, business rules and other documents that are needed for testing and approval will not be provided.
2. A separate LOI must be submitted for each product that will be submitted for eFile and forms testing.
3. Each rebranded product must be itemized in the "Rebranded Software Products" section of the LOI form.
4. Test Submissions for electronic and/or paper forms will not be reviewed until the LOI has been received and approved.
5. Access to the State Exchange System (SES) is required to obtain the LOI and testing documentation.

## State Exchange System Access

If a software provider currently does not have access to the State Exchange System (SES), an email should be sent to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) and/or [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) to request access. The North Carolina Department of Revenue will have to start the process to get your company listed in the SES.

For software providers that currently have access and only require eFile access, send an email to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) and provide the name and email address of the individual(s) that need access to the LOI folder.

For software providers that currently have access and only require forms access, send an email to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) and provide the name and email address of the individual(s) that need access to the LOI folder.

For software providers that currently have access and will support both eFile and forms and need access to the LOI, send an email to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) and [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) and provide the name and email address of the individual(s) that need access to the LOI folder.

In the subject line of the email, enter the text "SES Access Request."

In the body of the email, please indicate that access is needed to the State Exchange System. When submitting the request, include the following:

- First and Last Name of person seeking access\*  
\*This should be the person that will be completing the LOI
- Valid company email address

Please note that FTA will not allow access to shared email accounts or to emails for Gmail, Yahoo...etc. Please ensure the email address that is provided matches the domain name (the part after the @ symbol) of the company that is present in the SES. If the email provided does not match what is in the SES, contact FTA at [support@taxadmin.org](mailto:support@taxadmin.org) for assistance.

Once access is granted to the LOI folder and the LOI has been submitted to the NCDOR for review and is approved, the individuals listed in the LOI under the section "Authorized access to the State Exchange System" will be granted access to the information that is designated in the completed LOI.

### eFile Specific Instructions

1. Software Developer Test Lead is Dakota Rand-Griffith. She will be the primary contact for all of your ATS testing needs. Please ensure that you send emails to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) only and not to her directly.
2. Software Developer Code must be a maximum of 10 characters and can consist of both letters (a-z) and numbers (i.e., EFILETAXES, TAXES101NC).

### Substitute Tax Forms (Forms) Specific Instructions

1. Submit final versions of the forms at least (5) business days prior to approved by due dates listed below:
  - a. Sales and Use **September 14, 2020**
  - b. Withholding **October 5, 2020**
  - c. Partnership **October 18, 2020**
  - d. Corporate **October 18, 2020**
  - e. Individual **November 2, 2020**
  - f. Estates & Trust **November 16, 2020**

2. Software Providers that want to include NC tax forms in their preparation software for filing paper state tax returns must obtain prior approval from NCDOR. Email questions about the process to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov).
3. The final version of the form must be submitted at least (5) business days prior to the approval dates noted in instructions #1. All forms **must** be approved by these dates. Email PDF submissions to [SDFormsUpdate@ncdor.gov](mailto:SDFormsUpdate@ncdor.gov).
4. Use the naming scheme and instructions for PDF submissions on the NCDOR public website at [https://files.nc.gov/ncdor/documents/files/howto\\_provide\\_forms.pdf](https://files.nc.gov/ncdor/documents/files/howto_provide_forms.pdf).
5. Forms are expected to be submitted and approved within (30) days of the posted date. All forms should be approved in three (3) or fewer attempts.

## 2020 Tax Software Provider NCDOR Letter of Intent

By submitting this Letter of Intent (LOI) to the North Carolina Department of Revenue (NCDOR), 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 or paper submissions may be denied.

Name of Company	Product Name	Software Developer Code (eFile only)
DBA Name	NACTP Vendor ID	
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 Estates and Trusts MeF Contact	Phone	Email Address
Secondary Estates and Trusts 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 <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> 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

- |                                                   |                                                                 |
|---------------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> DIY/Consumer (Web-Based) | <input type="checkbox"/> Professional/Paid Preparer (Web-Based) |
| <input type="checkbox"/> DIY/Consumer (Desktop)   | <input type="checkbox"/> Professional/Paid Preparer (Desktop)   |

### Tax types supported

Please check all that apply

- |                          |                          |                                      |                                            |
|--------------------------|--------------------------|--------------------------------------|--------------------------------------------|
| Forms                    | eFile                    |                                      | Forms                                      |
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax                | <input type="checkbox"/> Sales and Use Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate/Franchise Tax (C & S Corp) | <input type="checkbox"/> Withholding Tax   |
| <input type="checkbox"/> | <input type="checkbox"/> | Partnership Tax                      |                                            |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax           |                                            |

## 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 North Carolina Department of Revenue has the following requirements for paper forms and/or e-file ATS approval:

- Rebranded Products with **Class Code 1** are not required to complete e-file ATS/paper form approval
- Rebranded Products with **Class Code 2** are required to complete an abbreviated e-file ATS/paper form approval process

## Substitute forms registration

Complete this section only if your product will provide substitute forms.

Software Developer Identification Number (SD ID#)		
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
Senior Manager / VP	Phone	Email Address
Manager / Primary Lead	Phone	Email Address
<b>Note:</b> 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.		

## Forms and schedules supported (check all that apply)

### Individual Income Tax Forms

Forms Only	eFile Only	Both	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400 – Individual Income Tax Return
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400 Schedule S – Supplemental Schedule
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400 Schedule A – N.C. Itemized Deduction
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400 Schedule PN – Part-Year and Nonresident Schedule
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400 Schedule PN-1 – Other Additions and Other Deductions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400TC – Individual Income Tax Credits
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400 Schedule AM – Amended Schedule
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-410 – Application for Extension for Filing Individual Income Tax Return
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NC-40 – Individual Estimated Income Tax
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400V – Individual Income Payment Voucher
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D-400V – Amended Individual Income Payment Voucher
<input type="checkbox"/>			D-422 – Underpayment of Estimated Tax by Individuals
<input type="checkbox"/>			D-422A – Annualized Income Installment Worksheet

### Corporate Income & Franchise Tax Forms

Forms Only	eFile Only	Both	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CD-401S – S-Corporation Tax Return
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CD-405 – C-Corporation Tax Return
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CD-405 CW – Combined Corporate Income Tax Worksheet
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CD-418 – Cooperative or Mutual Association



- |                          |                          |                          |                                                                              |
|--------------------------|--------------------------|--------------------------|------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | CD-425 – Corporate Tax Credit Summary                                        |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | CD-V – Franchise and Corporate Payment Vouchers                              |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | CD-V – Amended Franchise and Corporate Payment Vouchers                      |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | CD-419 – Application for Extension for Franchise and Corporate Income Tax    |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | CD-429 – Corporate Estimated Income Tax                                      |
| <input type="checkbox"/> |                          |                          | CD-429B – Underpayment of Estimated Taxes by C Corporations                  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC K-1 (CD-401S) – Shareholder’s Share of NC Income, Adjustments and Credits |
| <input type="checkbox"/> |                          |                          | NC-NA – Nonresident Shareholder Agreement                                    |

### Partnership Income Tax Forms

- | Forms Only               | eFile Only               | Both                     |                                                                                   |
|--------------------------|--------------------------|--------------------------|-----------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D-403 – Partnership Income Tax Return                                             |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D-403TC – Partnership Tax Credit Summary                                          |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D-410P – Application for Extension for Filing Partnership, Estate or Trust Return |
|                          | <input type="checkbox"/> |                          | D-403V – Partnership Income Payment Voucher ( <b>eFile only</b> )                 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC K-1 (D-403) – Partner’s Share of NC Income, Adjustments and Credits            |
| <input type="checkbox"/> |                          |                          | NC-NPA – Nonresident Partner Affirmation                                          |

### Estates/Trust/Fiduciary Tax Forms

- | Forms Only               | eFile Only               | Both                     |                                                                                   |
|--------------------------|--------------------------|--------------------------|-----------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D-407 – Estates and Trusts Income Tax                                             |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D-407TC – Estates and Trusts Tax Credit Summary                                   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D-410P – Application for Extension for Filing Partnership, Estate or Trust Return |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC K-1 (D-407) – Beneficiary’s Share of NC Income, Adjustments and Credits        |

### Sales and Use Tax Forms

- Forms Only
- E-500 – Sales and Use Tax Return
  - E-536 – Schedule of County Sales and Use Taxes
  - E-500E – Combined General Rate Sales and Use Tax Return
  - E-500F – Motor Vehicle Lease and Rental Tax Return
  - E-500G – Scrap Tire Disposal Tax Return
  - E-500H – White Goods Disposal Tax Return
  - E-500K – Solid Waste Disposal Tax Return
  - E-500L – Service Charge/Prepaid Wireless Telecommunications Return
  - E-585 – Nonprofit & Governmental Entity Claim for Refund State and County Sales and Use Taxes
  - E-585S – Incentive Claim for Refund State and County Sales and Use Taxes
  - E-536R – Schedule of County Sales & Use Tax Claim for Refund
  - E-588 – Business Claim for Refund State and County Sales and Use Taxes
  - E-588J – Claim for Refund Machinery, Equipment and Fuel Tax Return
  - E-595E – Streamlined Sales and Use Tax Agreement

## Withholding Tax Forms

### Forms Only

- NC-3 – Annual Withholding Reconciliation
- NC-5 – Withholding Return
- NC-5A – Applied For Status Withholding Return
- NC-5X – Amended Withholding Return
- NC-5P – Withholding Payment Voucher
- NC-5PA – Applied For Status Withholding Payment Voucher
- NC-5PX – Amended Withholding Payment Voucher
- NC-5Q – Quarterly Income Tax Withholding Return
- NC-3X – Amended Annual Withholding Reconciliation
- NC-4 – Employee’s Withholding Allowance Certificate
- NC-4EZ – Employee’s Withholding Allowance Certificate
- NC-4 NRA – Nonresident Alien Employee’s Withholding Allowance Certificate
- NC-4P – Withholding Certificate for Pension or Annuity Payments

## General Forms

### Forms Only

### eFile Only

### Both

- |                          |                          |                          |                                                                                                                            |
|--------------------------|--------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC-478 – Summary of Tax Credits Subject to 50% of Tax Limit                                                                |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC-478 Pass Through – Pass-through Schedule for NC-478 Series                                                              |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC-478G – Tax Credit for Investing in Renewable Energy Property                                                            |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC-478L – Tax Credit for Investing in Real Property                                                                        |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC-EDU – North Carolina Education Endowment Fund Contribution                                                              |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | NC-Rehab – Historic Rehabilitation Tax Credits                                                                             |
| <input type="checkbox"/> |                          |                          | Gen 58 – Power of Attorney and Declaration of Representative                                                               |
| <input type="checkbox"/> |                          |                          | EFT-100C – ACH Credit Payment Method Authorization Agreement                                                               |
| <input type="checkbox"/> |                          |                          | EFT-100D – ACH Debit Payment Method Authorization Agreement                                                                |
| <input type="checkbox"/> |                          |                          | NC-BR – Business Registration Application for Income Tax Withholding, Sales and Use Tax and Other Taxes and Service Charge |

## 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 North Carolina Department of Revenue issue and notification and issue resolution standards.

1. If computation errors exist within the software or if production errors occur while processing substitute forms, notify NCDOR and customers within three (3) business days of discovery of the error/issue.
  - a. Provide the NCDOR with a corrective action plan within 2-3 business days after discovery of the error/issue that provides the following details:
    - i. Date when the error and/or issue was initially identified
    - ii. Date the error/issue will be corrected
    - iii. Date when the update will be released
    - iv. Date when update was communicated to customer
    - v. Provide a copy of the customer communication
  - b. Developers will have ten (10) business days from the date of contact to correct the issue, obtain form approval for corrected form(s) and/or resubmit an eFile submission to validate the correction.
  - c. Failure to comply with any correction of computation errors or other variable data errors will result in the loss of software and/or forms approval and removal from NCDOR's website.
  - d. Regression test software updates, code fixes and error corrections to ensure the fix did not impact any other fields on either the electronic or paper return.

### 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.

1. Electronic submissions and paper tax returns must fully comply and meet the standards set forth in the Electronic Return Originator (ERO) Guides, Requirements for the Approval of Tax Forms document and the LOI. If not, the electronic returns and paper returns will be rejected.
2. NCDOR does not endorse any software products that supports the electronic filing and/or re-production of state forms. Therefore, refrain from promoting and/or advertising software that is endorsed by NCDOR.
3. Authorizes NCDOR to include your entity's name in various public information material designed to inform tax practitioners and the public about software developers who have agreed, complied or failed to comply with NCDOR guidelines and requirements that are included in the ERO and Requirements for the Approval of Tax Forms document.

### Forms:

1. Submit all forms following the form specifications published in the current year's "Requirements for the Approval of Substitute Tax Forms."
2. Developers will produce all forms in a specified set as listed in the "Requirements for the Approval of Substitute Tax Forms" document.
3. Prior to receiving approval for each North Carolina form indicated on the Letter of Intent, refrain from selling, releasing, licensing, or distributing tax packages to customers without placing a semi-transparent water mark on each unapproved form that states "UNAPPROVED FORM: DO NOT FILE." This watermark is to be printed diagonally across the form in bold, capital letters in Arial 60 pt. font. Only approved current year forms should not have this watermark. Software developers understand that this watermark will enable NCDOR to readily identify these forms and reject them.
4. Review public website forms independently of the forms approval process. Any developer selecting to support public website forms will take on the legal responsibility for any misstatements solely as they will not be reviewed by the NCDOR.

**Product update requirements**

Users/customers of desktop products who attempt to file ten (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 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. Agency documents and material can be found in the State Exchange System (SES).

**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 North Carolina 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.

**Software Package Limitations Requirements**

List all limitations (electronic and/or paper) of your software product. Failure to supply this information will delay the results of your testing and approval. If additional space is needed please attach additional page(s).

## Customer Communications

This section identifies information the North Carolina 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 North Carolina 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 North Carolina 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 North Carolina Department of Revenue.*

### Driver's license/ID card expectations

North Carolina Department of Revenue is providing the following expectations and information:

#### **For e-file returns:**

The North Carolina Department of Revenue wants to receive the DL/ID card with the tax return but will not reject the e-File return if it is not included.

The North Carolina Department of Revenue is providing a URL 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:** *In an effort to protect your identity and combat tax fraud, many state revenue agencies are requesting that filers provide their driver's license or state-issued ID number. While providing this information is encouraged, it is optional and not required in order to file your North Carolina taxes.*

## Refund expectations

North Carolina Department of Revenue is providing a URL and 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://www.ncdor.gov/file-pay/refund-process>

**Statement:** *You can check the status of your refund online at <https://www.ncdor.gov/file-pay/refund-process>. In order to view status information, you will be prompted to enter the first social security number listed on your tax return along with the exact amount of your refund. You can also call our toll-free refund inquiry line at 1-877-252-4052, 24 hours a day, 7 days a week. Refund checks are written weekly. If you contact our refund inquiry line and you are advised that your check has not been written, please wait 7 days before calling the refund inquiry line again.*

## Taxes due expectations

North Carolina Department of Revenue is providing a URL and statement 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://www.ncdor.gov/file-pay>

**Statement:** *If you owe additional tax, you can pay via your software provider or by bank draft or debit/credit card on the Department's website using Visa or MasterCard. To pay online, go to the Department's website at <https://www.ncdor.gov/file-pay>.*

## Agency questions

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

## General Questions

1. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds, please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

## eFile Specific questions

1. Do you support the following:

a. Unlinked returns	Yes <input type="checkbox"/>		No <input type="checkbox"/>
b. Foreign addresses	Yes <input type="checkbox"/>		No <input type="checkbox"/>
c. Amended returns	Yes <input type="checkbox"/>		No <input type="checkbox"/>
d. Taxes Paid to Other States (TPOS)	Yes <input type="checkbox"/>		No <input type="checkbox"/>
  
2. Will you offer a Free File Product (Free File Alliance (FFA) and/or Non FFA product(s)) for Tax Year 2020? If yes, please complete the information below:
  - a. Free File Product Name – \_\_\_\_\_
  - b. Free File Contact Name – \_\_\_\_\_
  - c. Contact Phone Number – \_\_\_\_\_
  - d. Contact Email Address – \_\_\_\_\_
  
3. Would you like NCDOR to publish your eFile Marketing and Sales Contact Information on our website? If yes, please complete the information below:
  - a. eFile Marketing Sales Contact Name – \_\_\_\_\_  
\_\_\_\_\_
  - b. Contact Phone Number and/or Email Address – \_\_\_\_\_  
\_\_\_\_\_

## Forms Specific questions

1. Do you place product identification in software that prints on the substitute tax forms?
  - a.  Yes
  - b.  No
  
2. How are the instructions for the forms presented in your software?
  - a.  Printable option with the form
  - b.  Link in software
  - c.  Link to the NCDOR's website
  
3. How will your forms be submitted for approval?
  - a.  PDF/E-mail
  - b.  Mail (First-Class/Courier)
  
4. What software program will your company use to develop substitute tax forms?  
\_\_\_\_\_

## 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 North Carolina 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
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