



# Tennessee Department of Revenue

## Income Tax Letter of Intent

Tax Year 2021

This form must be completed and submitted to [eFile.Questions@TN.gov](mailto:eFile.Questions@TN.gov).

# 2021 Tax Software Provider Tennessee 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 Tennessee Department of Revenue you will need to complete this form and submit it to [Efile.Questions@TN.gov](mailto:Efile.Questions@TN.gov).

By submitting this LOI to the Tennessee 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, 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. Each product must use a unique Software ID. We may reject an incomplete LOI.

**Note:** If you are a new Software Provider who has not filed city/state income tax returns with any city or state agencies, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

## Important dates

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

- Complete and submit this form before starting Assurance Testing (ATS).
- Assurance testing (ATS) coincides with the IRS ATS opening.

## Company information

List your company information.

Name of Company	Product Name	City/State Issued Software ID (if applicable)
DBA Name	NACTP Vendor ID	City/State Tax Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
If you have more than one product name, list your other product names here:		

## IRS issued electronic identification numbers

List your IRS electronic identification numbers.

Test EFIN(s)	Test ETIN(s)
Production EFIN(s)	Production ETIN(s)

## Contact information

List the contact information for each area identified.

Regulatory/Compliance Contact	Phone	Email Address
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Business MeF Contact	Phone	Email Address
Secondary Business MeF Contact	Phone	Email Address
Primary Fiduciary (Estate/Trust) MeF Contact	Phone	Email Address
Secondary Fiduciary (Estate/Trust) MeF Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

## Authorized access to the State Exchange System

On page 10, provide information for each employee you are authorizing for access to the State Exchange System.

## 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	
Corporate/Franchise Tax	<input type="checkbox"/> E-File

## Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licensing your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). List each of your rebranded products below.

Use one of the following class codes for each product:

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user can add their own logos and/or splash screens, but they cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party can modify calculations in the program.

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

Attach additional sheets if needed.

For Rebranded Products, the Tennessee Department of Revenue has the following requirements for e-file ATS approval.

- Rebranded Products with class code 2 are required to complete the full e-file ATS approval process.

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

Check the boxes of the forms and schedules your company supports. If there is a check in the “mandated for E-file” column, your company is required to submit these returns electronically.

Tax Type and Forms	E-file Mandated	Forms	E-File	E-File Amended
<b>Franchise Tax</b>				
Form FAE170 All Schedules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 All Schedules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE172 Estimated Payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE173 Extension	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Report of Debts Worksheet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE183 Exemption (including Disclosure of Activity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE188 Consolidated Net Worth Election	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>FAE170 Individual Schedules/Forms</b>				
Form FAE170 Schedule A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule B	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule D	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule E	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule F1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule F2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule G	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule H	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule J1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule J2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule J3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule J4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule J	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule K	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule M	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule N	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule O	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule P	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule S	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule U	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule V	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Form FAE170 Schedule X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule NC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule SF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule BP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule BPCF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule QP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Schedule QPCF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE170 Form IE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>FAE174 Individual Schedules/Forms</b>				
Form FAE174 Schedule A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule B	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule D	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule E	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule F	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule F1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule F2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule G	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule H	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule J1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule J2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule J3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule J4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule J	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule K	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule M	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule N	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule SE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule SF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule U	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule V	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule NC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Schedule SC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form FAE174 Form IE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form REIT (Captive REIT Disclosure)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Agency requirements

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

### Issue notification and resolution requirements

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

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

Software Providers must provide a count of affected submissions due to an issue in the software.

Software Providers must provide an estimated date the correction is to go to production and how they plan to address the affected submissions.

Software Providers must provide the language they communicated to the taxpayer about the issue and resolution.

### Production return submission requirements

All returns generated from this software must be e-filed or printed from the approved software or a subsequent product update.

### Product updates

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

### Schemas

Your software must follow the schema requirements. Find Tennessee Department of Revenue schema requirements on the FTA State Exchange System (SES).

### System security requirements

The Tennessee 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.

## Customer Notices

This section identifies information the Tennessee Department of Revenue is requiring the software providers to communicate with customers.

### Disclosure and use of information language expectations

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

#### **For Do-It-Yourself software:**

*By using a computer system and software to prepare and file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the Tennessee 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 Tennessee 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 Tennessee Department of Revenue.*

### Driver's license/ID card expectations

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

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

The Tennessee Department of Revenue requests the DL/ID card be included with the tax return, but it will not reject the return if the DL/ID card is not included.

### Refund expectations

The Tennessee Department of Revenue is providing a URL and/or a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**URL:** <https://www.tn.gov/revenue/existing-businesses/request-a-refund.html>

**Statement:** To assist taxpayers and tax professionals expecting refunds, the TDOR encourages taxpayers to request refunds through its online TNTAP portal. All refunds will be issued by paper check.



## Agency questions

1. Do you support unlinked jurisdictional returns?
  - a.  Yes
  - b.  No
  
2. 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.

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

Access to the State Exchange System should be limited to those with a business need. You are allowed up to 8 users.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

**NOTE:** Include all authorized individuals, even if listed previously on this form.

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
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