



Tennessee Department of Revenue

Income Tax Letter of Intent

Tax Year 2022

This form must be completed and submitted through the [MEF Portal](#).

2022 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 through the [MEF Portal](#). Please send any questions or issues to Efile.Questions@TN.gov.

By submitting this Letter of Intent (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 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. 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.

Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Company information

List your company information.

Name of company	Product name	Unique software ID
DBA name	NACTP vendor ID	City/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 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

Substitute forms registration

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

Agency substitute forms software number		
Primary individual forms contact	Phone	Email address
Secondary individual forms contact	Phone	Email address
Primary business forms contact	Phone	Email address
Secondary business forms contact	Phone	Email address
Note: 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.		

Software products and tax types supported

Check all that apply.

Type of software product supported	
DIY/consumer (Web-Based)	
DIY/consumer (Desktop)	
Professional/paid preparer (Web-Based)	
Professional/paid preparer (Desktop)	

Tax types supported	
Corporation/Franchise tax	<input type="checkbox"/> Substitute forms <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 by tax type (check all that apply)

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

Forms and schedules	Substitute forms	e-file
Franchise Tax		
Form FAE170 All Schedules		
Form FAE174 All Schedules		
Form FAE172 Estimated Payments		
Form FAE173 Extension		
Report of Debts Worksheet		
Form FAE183 Exemption (including Disclosure of Activity)		
Form FAE188 Consolidated Net Worth Election		
FAE170 Individual Schedules/Forms		
Form FAE170 Schedule A		
Form FAE170 Schedule B		
Form FAE170 Schedule C		
Form FAE170 Schedule D		
Form FAE170 Schedule E		
Form FAE170 Schedule F1		
Form FAE170 Schedule F2		
Form FAE170 Schedule G		
Form FAE170 Schedule H		
Form FAE170 Schedule J1		
Form FAE170 Schedule J2		
Form FAE170 Schedule J3		
Form FAE170 Schedule J4		
Form FAE170 Schedule J		
Form FAE170 Schedule K		
Form FAE170 Schedule M		
Form FAE170 Schedule N		
Form FAE170 Schedule O		
Form FAE170 Schedule P		
Form FAE170 Schedule R		
Form FAE170 Schedule S		
Form FAE170 Schedule T		
Form FAE170 Schedule U		
Form FAE170 Schedule V		
Form FAE170 Schedule X		
Form FAE170 Schedule NC		

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

Electronic amended returns

Tennessee Department of Revenue requests you support electronic amended returns for those available through MeF.

Software limitations

List any software limitations to forms or schedules you support.

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.

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 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 for individual income tax

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

For e-file returns:

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

Refund expectations

Tennessee Department of Revenue is providing a URL and/or 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://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

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 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

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.

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
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