

VERMONT

LETTER OF INTENT

TAX YEAR 2018

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| Scott Kindestin  Fed/State Filing Coordinator  Vermont Department of Taxes  Email: Scott.Kindestin@Vermont.gov  Phone: (802)828-6881   |  | | --- | |  | |  | | Ann Lane  Substitute Forms Vendor Liaison  Vermont Department of Taxes  Email: Ann.Lane@Vermont.gov  Phone: (802)828-6536 |

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# **Deadline for submitting a request for participation is December 1, 2018.**

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This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the Vermont Department of Taxes.  By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

This LOI also incorporates all of the terms, requirements, and standards set forth in the Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators.  Agreement and adherence to the national standards are required as a prerequisite to approval.  You must have completed and submitted a National Standards Letter of Intent prior to your submission to Vermont or you will not be accepted.

Failure to meet any of the standards or requirements set forth in the national letter of intent or in this specific 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.

Please complete a registration form for each unique product your company offers.

**This form must be completed and submitted to Scott Kindestin at Scott.Kindestin@Vermont.gov no later than December 1, 2018.**

|  |  |  |
| --- | --- | --- |
| Name of Company | Product Name | State Software ID |
| DBA Name | NACTP Member Number | VT 2-digit Vendor ID |
| Address | Product Address/URL | Company FEIN |
| City | State | Zip Code |
|  | | |
|  | | |
|  | | |

**MeF Individual Income Tax Developer contacts**

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| **MeF Individual Income Tax (1040 Program) Developer contacts** | | |
| Primary Income MeF Contact | Phone | Email Address |
| Secondary Income MeF Contact | Phone | Email Address |
|  |  |  |
| Test EFIN(s) | Test ETIN(s) | |
| Production EFIN(s) | Production ETIN(s) | |

**Type of Software Product**

DIY/Consumer (Web-Based) DIY/Consumer (Desktop)

Professional/Paid Preparer (Web-Based) Professional/Paid Preparer (Desktop)

**NATCP Member Number**

If you have multiple NATCP ID’s, Provide them here with the software names.

Attached a separate sheet if necessary.

**Forms and Schedules Supported** (check all that apply)

IN-111 Vermont Income Tax Return

IN-112 Vermont Income Adjustments and Credits

IN-113 Income Adjustment Calculations

IN-117 VT Credit for Income Tax Paid to Other State or Canadian Province

IN-119 Vermont Tax Adjustments and Non-Refundable Credits

IN-152 Underpayment of 2018 Estimated Individual Income Tax

IN-152A Annualized Income Installment Method for Underpayment of 2018 Estimated Tax

by Individuals, Estates, and Trusts

IN-153 Capital Gains Exclusion

HS-122 Homestead Declaration AND Property Tax Adjustment Claim

HI-144 Household Income

PR-141 Renter Rebate Claim

HI-144 Household Income

IN-151 Extension of time to file Individual Income Tax Return

List any limitations you may have with the forms that you are supporting:

*(example not allowing multiples)*

**MeF Corporate and Business Income Tax Developer contacts**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **MeF Corporate and Business Income Tax (1120/1065 Programs) Developer contacts** | | | | |
| Primary Corporate MeF Contact | Phone | | Email Address | |
| Secondary Corporate MeF Contact | Phone | | Email Address | |
| Primary Business Income/ Partnership MeF Contact | Phone | | Email Address | |
| Secondary Business Income/ Partnership MeF Contact | Phone | | Email Address | |
|  |  | | |  |
| Test EFIN(s) | | Test ETIN(s) | | |
| Production EFIN(s) | | Production ETIN(s) | | |

**Type of Software Product**

DIY/Consumer (Web-Based) DIY/Consumer (Desktop)

Professional/Paid Preparer (Web-Based) Professional/Paid Preparer (Desktop)

**NATCP Member Number**

If you have multiple NATCP ID’s, Provide them here with the software names.

Attached a separate sheet if necessary.

**Forms and Schedules Supported** (check all that apply)

BI- 471 Business Income Return

BI-472 Non- Composite Schedule

BI-473 Composite Schedule

K1VT Shareholder, Partner, or Member Information

BA-402 Apportionment & Allocation Schedule

BA-404 Tax Credits Earned, Applied, Expired, and Carried Forward

BA-406 Credit Allocation Schedule

BI -476 Business Income Tax Return for Residents Only

BA-404 Tax Credits Earned, Applied, Expired, and Carried Forward

BA-406 Credit Allocation Schedule

CO-411 Corporate Income Tax Return

BA-410 Corporate Income Tax affiliation Schedule

BA-402 Apportionment & Allocation Schedule

BA-404 Tax Credits Earned, Applied, Expired, and Carried Forward

CO-421 Unitary Affiliate Schedule

CO-420 Foreign Dividend Factor Increments

CO-419 Apportionment of Foreign Dividends

BA-403 Extension of time to file Corporate or Business Income Tax Return

List any limitations you may have with the forms that you are supporting:

*(example not allowing multiples)*

**MeF Fiduciary Income Tax Developer contacts**

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| --- | --- | --- | --- |
| **MeF Fiduciary Income Tax (1041 Program) Developer contacts** | | | |
| Primary Fiduciary MeF Contact | Phone | Email Address | |
| Secondary Fiduciary MeF Contact | Phone | Email Address | |
|  |  | |  |
| Test EFIN(s) | Test ETIN(s) | | |
| Production EFIN(s) | Production ETIN(s) | | |

**Type of Software Product**

DIY/Consumer (Web-Based) DIY/Consumer (Desktop)

Professional/Paid Preparer (Web-Based) Professional/Paid Preparer (Desktop)

**NATCP Member Number**

If you have multiple NATCP ID’s, Provide them here with the software names.

Attached a separate sheet if necessary

**Forms and Schedules Supported** (check all that apply)

FIT-161 Fiduciary Return of Income

FIT-162 Capital Gain Exclusion Calculation for Estates or Trusts

FIT-166 VT Income Adjustments and Tax Computation for Fiduciaries

FIT-167 VT Credit for Tax Paid to Other State or Canadian Province

K1VT-F Shareholder, Partner, or Member Information for Fiduciaries

FIT-168 Extension of time to file Fiduciary Income Tax Return

List any limitations you may have with the forms that you are supporting:

*(example not allowing multiples)*

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**Creation of Substitute Forms Developer contacts**

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| --- | --- | --- | --- | --- |
| **Creation of** **Substitute Forms Developer contacts** | | | | |
| Primary Contact | Phone | | Email Address | |
| Secondary Contact | Phone | | Email Address | |
|  |  | | |  |
| Test EFIN(s) | | Test ETIN(s) | | |
| Production EFIN(s) | | Production ETIN(s) | | |

**Type of Software Product**

DIY/Consumer (Web-Based) DIY/Consumer (Desktop)

Professional/Paid Preparer (Web-Based) Professional/Paid Preparer (Desktop)

**NATCP Member Number**

If you have multiple NATCP ID’s or VT 2-digit Vendor ID, Provide them here with the software names.

Attached a separate sheet if necessary.

**Scanned Forms and Schedules Supported** (check all that apply)

Due date February 1, 2019

INC Subset 1 (IN-111, IN-112, IN-113, IN-116, IN-117, IN-119, IN-153)

INC Subset 2 (IN-114)

INC Subset 3 (HS-122, HI-144)1

INC Subset 4 (PR-141, HI-144)1

INC Subset 5 (IN-151)

INC Subset 6 (IN-152, with worksheets)

INC Subset 7 (IN-152A, with worksheets)

CO/BI Subset 1 (BA-403)

CO/BI Subset 2 (CO-414)

CO/BI Subset 3 (WH-435)

CO/BI Subset 4 (BI-470)

CO/BI Subset 5 (BI-476. BA-406, BA-404)2, 3

CO/BI Subset 6 (BI-471, BI-472, BI-473, K-1VT, BA-402, BA-404, BA-406)2, 3

CO/BI Subset 7 (CO-411, BA-402, BA-404, BA-405, BA-410; unitary specific: CO-419, CO-420,

CO- 421)2, 4

CO/BI Subset 8 (CO-422)

FIT Subset 1 (FIT-161, FIT-162, FIT-166, FIT-167, K1VTF, FIT-160)

FIT Subset 2 (FIT-165)

FIT Subset 3 (FIT-168)

EST Subset 1 (E2A)

EST Subset 2 (EST-191)

EST Subset 3 (EST-195)

Due date November 15, 2018

BR-400

MRT-441

REF-620

SUT-451

WHT-430

WHT-434

WHT-436

**Non- Scanned Forms Supported** (check all that apply)

Due date February 1, 2019

HS-122W

1 Form HI-144 must be submitted with each subset (INC Subsets 3 & 4)

2 Forms BA-402 and BA-404 must be submitted with each subset (CO/BI Subsets 5, 6 & 7)

3 Form BA-406 must be submitted with each subset (CO/BI Subsets 5 & 6)

4 CO-419, CO-420, CO-421 only need to be submitted if Unitary filings are supported.

## **Rebranded Software Products**

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| --- | --- | --- | --- | --- |
| **Software Companies: Use this section only if this product is rebranded with the approval of the Software Publisher, who is the original creator of the software and signer of the LOI. It is the position of the STAR Working Group under the auspices of the IRS Security Summit that:**   * *Rebranding where the software publisher makes all code changes to generate the rebranded software and ensures that the rebranded software meets the applicable requirements (Trusted Customer, Generation of Authentication Elements, Generation of LEADS reports, STAR Requirements, etc) does not pose any additional risk to the tax ecosystem.* * *Rebranding where the organization who rebrands the software has the capability to make cosmetic changes including but not limited to color or font but cannot make changes to the applicable requirements (listed above) does not pose additional risk to the ecosystem.* | | | | |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| Rebranded Product Name | Contact Person | Phone | Email Address | Unique Identifier \*\* |
| \*If there are more than 5 software products that have rebranded under a different name, please list them on a separate sheet and attach with your LOI submission.  \*\* If available. | | | | |

**For Rebranded Products, the Vermont Department of Taxes has the following requirements for paper forms and/or e-file ATS approval**

* Rebranded Products are required to complete the full e-file ATS/paper form approval process

**Communication and Expectations**

## **Documents and Materials**

The Vermont Department of Taxes e-file and paper form documentation will be posted/provided at the following locations:

* FTA State Exchange System (SES)

## **Refund Expectations**

To assist Taxpayers and Tax Professionals expecting refunds, the Vermont Department of Taxes is providing a URL and/or a statement about refund processing. Industry partners should use this statement and/or URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is communicating a consistent refund timing message.

**url: https://myvtax.vermont.gov/\_/  Link to status of refund**

**url to statement:  http://tax.vermont.gov/individual/filing-season-update link to the wording on the website, this will be modified slightly as we enter the upcoming filing season.**

## **State Driver’s License/ID Card Expectations**

To help Taxpayers, Tax Professionals, and Industry partners understand the jurisdiction requirements for State Driver’s Licenses or ID Cards, the Vermont Department of Taxes is providing the following expectations:

**For e-file returns:**

The Vermont Department of Taxes wants to receive the DL/ID Card Information with the tax return

The Vermont Department of Taxes requires the DL/ID Card Information be included with the tax return but will not reject the e-file return

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

The Vermont Department of Taxes requests the full DL/ID Card Information on the form(s)

To assist Taxpayers and Tax Professionals filing returns, the Vermont Department of Taxes is providing a URL and/or a statement regarding expectations for the DL/ID Card. Industry partners will use this statement or URL to communicate and help set the appropriate expectations with external stakeholders.

**url: http://tax.vermont.gov/individual/filing-season-update**

**statement:  The State of Vermont is requesting additional information this filing season in an effort to combat stolen-identity tax fraud. Please provide the requested information from your driver’s license or state-issued identification card. This is a required field when filing your return this year. If you don’t have a driver’s license or state-issued identification card, you can check the box indicating that you do not have one. If you have a preparer file your return, be sure they have your driver’s license number, including state and date of issue, and expiration date.**

# **Questions, Requirements, Standards and Recommendations**

This section represents the jurisdiction specific requirements and standards for tax software providers.

## **Standards and Requirements for Confirmation of Specific Data Elements**

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## **Specific Questions**

1. Do you support unlinked jurisdictional returns?
   1. Yes
   2. No
2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds (e.g. Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.
3. Do you require your users/customers to download and apply product updates to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

## **Data Breach Reporting**

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the **State of** **Vermont**, 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.

See: [Security Breach Notice Act - 9 V.S.A. § 2435](http://legislature.vermont.gov/statutes/section/09/062/02435)

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# **Signature**

I acknowledge all e-file ATS tests submitted during the approval process are created in and originate from the actual software.

I acknowledge all electronic returns received by the Vermont Department of Taxes generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.

I acknowledge all paper returns received by the Vermont Department of Taxes generated from this software will be printed from the initially approved product version, or a subsequent product update.

I acknowledge the Vermont Department of Taxes will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to the Vermont Department of Taxes.

I acknowledge users/customers of this product who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

As the representative of the above-named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements listed above. The Vermont Department of Taxes reserves the right to revoke approval acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to above stated requirements.

As an approved Vermont Department of Taxes provider, I agree to provide true, accurate, current, and complete information about my company. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, the Vermont Department of Taxes has the right to deny, suspend, or terminate my account.

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