VERMONT

Letter of Intent

Tax Year 2019

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Deadline for submitting a request for participation is December 1, 2019.

2019 Tax Software Provider Vermont Letter of Intent

By submitting this Letter of Intent (LOI) to the Vermont Department of Taxes you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet the standards or requirements set forth in the national standards and requirements form or 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.

Please complete a registration 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.

This form must be completed and submitted to Terri Eldred and Ann Lane no later than December 1, 2019.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Tax Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
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 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 a list of employees within your organization that you are authorizing to have access to the State Exchange System. The list you provide should include the following information:

- Company name, if different than company name at top of LOI
- First and last name of authorized individual(s)
- Email address
- Phone number
- Tax types they are authorized to access (indicate all or individual, corporate, estate/trust, payroll etc.)

NOTE: If the individuals are the same as what you've listed on the first page, please include them in this section as well.

Company name	First and last name	Email address	Phone number	Authorized access ☐ Forms ☐ E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access ☐ Forms ☐ E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access ☐ Forms ☐ E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access ☐ Forms ☐ E-file	Tax types

Please attach additional sheet with authorized users if necessary.

Type of software product

☐ DIY/Consumer (Web-Based)
☐ DIY/Consumer (Desktop)
☐ Professional/Paid Preparer (Web-Based)
☐ Professional/Paid Preparer (Desktop)

Tax types supported

Please check all that apply

Forms	E-File	
☐	☐	Individual Income Tax
☐	☐	Estate/Trust/Fiduciary Tax
☐	☐	Corporate and Business Income Tax

Rebranded software products

Complete this section if your product is rebranded. If there are more than five software products that have been rebranded under a different name, please list them on a separate sheet and attach it to this submission. **Note:** In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). It is your responsibility to make sure the rebranded product reflects the current software requirements and output(s).

Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
Rebranded Product Name	Contact Person	Phone	Email Address	National Software ID *
*If not available at the time of LOI submission, please provide it when 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

Substitute forms registration

Complete this section if your product will be providing substitute forms		
State Substitute Form Vendor 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
Primary Fiduciary Forms Contact	Phone	Email Address
Secondary Fiduciary Forms Contact	Phone	Email Address
*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)

<u>Income Forms and Schedules Supported</u> (check all that apply)

☐	IN-111	Vermont Income Tax Return
☐	IN-112	Vermont Income Adjustments and Credits
☐	IN-113	Income Adjustment Calculations
☐	IN-114	VT Income Estimated Tax Payment
☐	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 2019 Estimated Individual Income Tax
☐	IN-152A	Annualized Income Installment Method for Underpayment of 2019 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)

<u>Corporate and Business Forms and Schedules Supported</u> (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)

Fiduciary 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-165 VT Fiduciary Estimated Tax Payment Voucher
- ☐ 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)

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

- ☐ 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)

- ☐ MRT-441
- ☐ REF-620
- ☐ SUT-451
- ☐ WHT-430

☐ WHT-434
☐ WHT-436

Non- Scanned Forms Supported (check all that apply)
☐ 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.

Communication and Expectations

Documents and materials

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

- FTA State Exchange System (SES) for schemas

Refund expectations

The Vermont Department of Taxes is providing a URL and/or a statement about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the jurisdiction 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://myvtax.vermont.gov/ Link to status of refund

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.

Taxes due expectations

The Vermont Department of Taxes is providing a URL and/or a 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 jurisdiction 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://tax.vermont.gov/calendar/month

Statement: Calendar with due dates

Driver's license/ID card expectations

The Vermont Department of Taxes is providing the following expectations and information:

For e-file returns:

☐ The Vermont Department of Taxes does not want to receive the DL/ID Card information with the tax return

☒ 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

☐ The Vermont Department of Taxes will reject e-file returns if the DL/ID Card information is not included with the tax 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)

☐ The Vermont Department of Taxes requests the DL/ID Card information on the form(s) be masked

The Vermont Department of Taxes is providing a URL and/or 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 show to end-users within the software in a way to maximize the likelihood the message is read.

URL: https://tax.vermont.gov/individuals/income-tax-returns

Statement: Information from Driver's License or State-Issued ID Card

The State of Vermont is requesting additional information this filing season in an effort to combat stolen-identity tax fraud and ensure that your hard-earned tax refund goes to you. Please provide the requested information from your driver's license or state-issued identification card. Your return will not be rejected if you do not have a driver's license or state-issued identification and providing the information could help process your return more quickly.

Questions, Requirements, Standards and Recommendations

This section represents jurisdiction questions, requirements, and standards for tax software providers.

Standards and requirements for confirmation of specific data elements

Specific 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.

3. The Vermont Department of Taxes wants to receive Taxes Paid to Other States (TPOS) data when applicable and will provide a cross walk for the software provider when schemas are released.

   Will your company support the TPOS schema for this filing season?

4. 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

Acknowledgments and 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 State of Vermont 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 State of Vermont generated from this software will be printed from the approved product version, or a subsequent product update.

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

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

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 State of Vermont 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