



State of Delaware Division of Revenue

Income Tax Letter of Intent

Tax Year 2022

Jurisdiction Contact: REV_MEF_SUPPORT@delaware.gov

Due Date: October 3, 2022



Delaware Division of Revenue
Software Provider Letter of Intent
Tax Year 2022

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2022 Tax Software Provider Delaware Division of Revenue Letter of Intent

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

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.

All forms will be available through State Exchange Server.

This form must be completed and submitted to REV_Mef_support@delaware.gov no later than 10/03/2022.

Company Information

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code

Contact Information (Please ensure responsible contact is listed below)

Regulatory/Compliance Contact	Phone	Email Address
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Individual Forms Contact	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business MeF Contact	Phone	Email Address
Secondary Business MeF Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address
Secondary Business Forms Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

IRS issued electronic identification numbers

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

Registration Form

Type of Software Product

- | | | | |
|--------------------------|--------------------------|--|--------------------------|
| 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) | <input type="checkbox"/> |

Tax Types Supported (check all that apply)

- | | | | | | |
|-----------------------|--------------------------|--------------------------|----------------------|--------------------------|--------------------------|
| | Paper Form | E-file | | Paper Form | E-file |
| Individual Income Tax | <input type="checkbox"/> | <input type="checkbox"/> | Corporate | <input type="checkbox"/> | <input type="checkbox"/> |
| Trust/Fiduciary Tax | <input type="checkbox"/> | <input type="checkbox"/> | S-Corporation Return | <input type="checkbox"/> | <input type="checkbox"/> |
| Partnership Tax | <input type="checkbox"/> | <input type="checkbox"/> | | | |

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

- Rebranded Products are not required to complete a separate LOI form approval
- Attach additional sheets if needed.

Delaware Division of Revenue will use your LOI as our baseline inventory for what paper form submissions you will provide to us. This is what we are expecting for our review process, so please be accurate.

Paper Forms and Schedules Supported (check all that apply)

	Paper Form	2D		Paper Form
<u>Individual Income Tax</u>			<u>Trust/Fiduciary Tax</u>	
PIT-RES – Resident Individual Income Tax and Amended Return	<input type="checkbox"/>	<input type="checkbox"/>	400 – Fiduciary Income Tax	<input type="checkbox"/>
PIT-RSS – Resident Individual Income Tax Scheds. (I, II, III, IV and V)	<input type="checkbox"/>		400 Sch K1 – Beneficiary’s Information	<input type="checkbox"/>
PIT-RSA – Delaware Schedule A Resident	<input type="checkbox"/>		400V – Fiduciary Electronic Filer Payment Voucher	<input type="checkbox"/>
PIT-EST – Estimated Individual Income	<input type="checkbox"/>		400-EX – Fiduciary Income Tax Extension	<input type="checkbox"/>
PIT-EXT – Individual Income Extension	<input type="checkbox"/>		400-ES – Estimated Fiduciary Income Tax	<input type="checkbox"/>
PIT-NON – Non-Resident Individual Income Tax & Amended Return	<input type="checkbox"/>	<input type="checkbox"/>		
PIT-NNS – Non-Resident Income Tax Scheds. (I, III, IV and V)	<input type="checkbox"/>		<u>Partnership Tax</u>	
PIT-NSA – Delaware Schedule A Non-Resident	<input type="checkbox"/>		300 – Partnership Income Tax	<input type="checkbox"/>
PIT-UND – Underpayment of Individual Estimated Taxes	<input type="checkbox"/>		300 – Sch K1 – Partner’s Share of Income	<input type="checkbox"/>
PIT-SCW – Schedule W Apportionment Worksheet	<input type="checkbox"/>		<u>Corporate</u>	
PIT-STC – Computation for Lump Sum Distribution	<input type="checkbox"/>		1100 – Corporate Income Tax	<input type="checkbox"/>
PIT-CRS – Income Tax Credit Schedule	<input type="checkbox"/>		1100X – Amended Corporate Income Tax	<input type="checkbox"/>
PIT-CFR – Claim for Refund Due on Behalf of Deceased Taxpayer	<input type="checkbox"/>		1100T – Tentative Corporation Income Tax	<input type="checkbox"/>
PIT-BIN – Business Income of Non-Resident Schedule	<input type="checkbox"/>		1100-T EXT – Corporate Income Tax Extension	<input type="checkbox"/>
200-C – Composite Individual Income Tax	<input type="checkbox"/>		1100V – Corporation Electronic Filer Payment Voucher	<input type="checkbox"/>
200C-ES – Declaration of Estimated Income - Composite	<input type="checkbox"/>		1902(b) – Information Return Holding/Investment Co.	<input type="checkbox"/>
200C-EX – Declaration of Estimated Income Composite Request for Extension	<input type="checkbox"/>			
PIT-VCH – Individual Income Voucher	<input type="checkbox"/>		<u>Miscellaneous</u>	
<u>S-Corporation Return</u>			WTH-TAX – Withholding Tax Return	<input type="checkbox"/>
1100S Sch A – S Corp Reconciliation	<input type="checkbox"/>		WTH-REC – Annual Reconciliation of DE Income Tax Withheld	<input type="checkbox"/>
1100S Sch A1 – S Corp Shareholders Info	<input type="checkbox"/>			
1100S – S Corporation Income Tax	<input type="checkbox"/>			
1100-P – Tentative S Corporation Income Tax	<input type="checkbox"/>			
1100-P EXT – S Corporation Income Tax Extension	<input type="checkbox"/>			

Delaware Division of Revenue will use your LOI as a baseline to track which E-file submissions you intend to provide to us. Please be accurate as this allows us to track your submissions as we prepare for the coming tax season.

E-file Packets (check all that apply)

Corporate

- CIT: Balance Due Return Test 2**
- CIT: Balance Due Return Test 3**
- CIT: Zero Due**
- CIT: Refund – Refundable Credit Test 4**
- CIT: Refund – Carryover**
- *1100 – Corporate Income Tax
- *1100V – Corporate Electronic Filer Payment Voucher
- CIT: Sub-S: Res. A-1's –Refundable Credit Test 4**
- CIT: Sub-S: Res. A-1's –Refundable Credit Test 5**
- CIT: Sub-S: Balance Due Test 2**
- CIT: Sub-S: Balance Due Test 3**
- CIT: Sub-S: Small Corp-Zero Due Test 1**
- *1100S – S Corporation Income Tax
- *1100S Sch A – S Corp Reconciliation
- *1100S Sch A1 – S Corp Shareholders Info

Fiduciary

- FID: Zero Due Return**
- FID: Refund Due Test 3**
- FID: Refund Carryover**
- FID: Balance Due**
- *400 – Fiduciary Income Tax
- *400 Sch K1 – Beneficiary's Information
- FID: Extension**
- *400-EX – Fiduciary Income Tax Extension

Partnership

- PRT: 2 Partners with Ordinary and Rental Income**
- PRT: 2 Partners with Ordinary Loss**
- PRT: 2 Partners with Interest & Dividend Income**
- PRT: 67 Partners with Ordinary Loss/Rental Income**
- PRT: 4 Partners with Ordinary Loss**
- * 300 – Partnership Income Tax
- * 300 Sch K1 – Partner's Share of Income

Personal

- PIT: Resident (Single) EITC Non-refundable, Child Care Credit**
- PIT: Resident (Single) EITC Refundable, Child Care Credit**
- *PIT-RES – Resident Individual Income Tax and Amended Return
- *PIT-RSS – Resident Individual Income Tax Schedule (I,II,III,IV and V)
- PIT: Resident (MFCS) Itemized Deductions, Business Credits (refundable and non-refundable), Other state tax credit**
- *PIT-RES – Resident Individual Income Tax and Amended Return
- *PIT-RSS – Resident Individual Income Tax Schedule (I,II,III,IV and V)
- *PIT-RSA – Delaware Schedule A Resident
- *PIT-CRS – Income Tax Credit Schedule
- PIT: Resident Amended**
- *PIT-RES – Resident Individual Income Tax and Amended Return
- *PIT-RSS – Resident Individual Income Tax Schedule (I,II,III,IV and V)
- PIT: Nonresident (Single) S Corp Payment, Estimated payment penalty, Capital Gains payment, Itemized Deductions**
- *PIT-NON – Non-Resident Ind. Income Tax and Amended Return
- *PIT-NNS – Non-Resident Ind. Income Tax Schedule (I,III,IV and V)
- *PIT-NSA – Delaware Schedule A Non-Resident
- *PIT-UND – Under Payment of Individual Estimated Taxes
- PIT: Nonresident Amended**
- *PIT-NON – Non-Resident Ind. Income Tax and Amended Return
- *PIT-NNS – Non-Resident Ind. Income Tax Schedule (I,III,IV and V)
- PIT: PIT Extension (Balance Due)**
- *PIT-EXT – Individual Extension

*Form to be included in selected E-file packet for which you intend to submit for approval. If you don't plan to submit any of the forms, please don't select the packet.

Communication and Expectations

Documents and Materials

Delaware Division of Revenue e-file and paper form documentation will be posted/provided at:

- FTA State Exchange System (SES)

Delaware Division of Revenue will use the following email addresses for forms and e-file submissions approvals:

- Send all communications regarding forms, e.g., form approval submissions, follow up questions, and other forms of communication, to this email address: DE_DOR_Forms@delaware.gov.
- Send e-file communication to this email address: REV_MEF_SUPPORT@delaware.gov.

To ensure prompt responses to your inquiries, please use the above-listed email addresses to communicate with the Delaware Division of Revenue. Please do not send any communications directly to specific Delaware employees.

To avoid any miscommunication between Tax Software Providers and the Delaware Division of Revenue, we will carbon copy the e-file or forms contact identified in this LOI on all correspondence emailed to Tax Software Providers.

Refund Expectations

To assist Taxpayers and Tax Professionals expecting refunds, the Delaware Division of Revenue 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://revenue.delaware.gov>

Statement: You will receive a tax return acknowledgement from the Delaware Division of Revenue when your return has been received and is being processed. If additional information is needed to process your return, the Division of Revenue will contact you. Refund time frames can vary depending on the complexity of your return, but our goal is to process refunds within eight weeks of receipt. You can check the status of your refund at any time at <https://revenue.delaware.gov>

State Driver's License/ID Card Expectations

Since Delaware Division of Revenue does not require DL/ID Card Information for modernized e-file and is not present on our Delaware individual income tax forms PIT-RES or PIT-NON, Delaware is not providing a URL and/or a statement for the DL/ID card.

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

For tax year 2022, Delaware will not require confirmation of any specific data elements. However, on individual income tax returns, we encourage the confirmation of the previous year's state adjusted gross income and net refund or net balance due amounts.

Data Breach Reporting

All software providers executing this agreement are subject to the data breach security laws and/or regulations of the **Delaware Division of Revenue noted below**, including, without limitation, provisions regarding who must comply with the law, definitions of "personally identifiable information," what constitutes a breach, requirements for notice, and any exemptions.

On August 17, 2017, Governor John Carney signed into law [House Substitute 1 for House Bill 180](#), legislation that requires companies to provide additional protections for [Delawareans](#), whose personal information may have been compromised in a computer breach, including additional notifications and free credit monitoring services. ([Amendments](#) to Delaware Code Title 6, [§ 12B-100](#), [§ 12B-101](#), [§ 12B-102](#), [§ 12B-103](#), [§ 12B-104](#))

Specific Questions

1. Do you support unlinked jurisdictional (city/state) 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 (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.

Delaware Division of Revenue

Signature

- I acknowledge all e-file Assurance Testing System (ATS) tests submitted during the approval process are created in and originate from the actual software.
- I acknowledge all electronic returns received by Delaware Division of Revenue 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 Delaware Division of Revenue generated from this software will be printed from the initially approved product version, or a subsequent product update.
- I acknowledge Delaware Division of Revenue will be notified of any incorrect and/or missing calculation or e- file data element for any paper or electronically returns submitted to Delaware Division of Revenue.
- 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 duly authorized representative of the above-named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, the above-named organization hereby agrees to all of the requirements listed above. The Delaware Division of Revenue reserves the right to revoke approval of any company and thereafter refuse to accept any additional returns from any software company that does not adhere to the above-stated requirements.

As an approved Delaware Division of Revenue 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 Delaware Division of Revenue has the right to deny, suspend, or terminate my account.

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

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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