



# State of Delaware

# Division of Revenue

Letter of Intent

Tax Year 2018

Jurisdiction Contact: [REV\\_MEF\\_SUPPORT@state.de.us](mailto:REV_MEF_SUPPORT@state.de.us)

Due Date: November 1, 2018



Delaware Division of Revenue  
Software Provider Letter of Intent  
Tax Year 2018

September 17, 2018

**2018 Tax Software Provider Delaware Division of Revenue Letter of Intent ..... 1**

- Registration Form.....2**
- Type of Software Product .....3**
- Tax Types Supported (check all that apply).....3**
- Rebranded Software Products .....3**
- Forms and Schedules Supported (check all that apply) .....4**

**Communication and Expectations ..... 5**

- Documents and Materials.....5**
- Refund Expectations.....5**
- State Driver’s License/ID Card Expectations .....5**

**Questions, Requirements, Standards and Recommendations ..... 6**

- Standards and Requirements for Confirmation of Specific Data Elements .....6**
- Data Breach Reporting .....6**
- Specific Questions .....6**

**Signature..... 7**

## **2018 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 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.

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.

**Beginning Tax Year 2018, all forms will be available through State Exchange Server.**

This form must be completed and submitted to [REV\\_Mef\\_support@state.de.us](mailto:REV_Mef_support@state.de.us) no later than 11/1/2018.

Registration Form

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
<b>Regulatory/Compliance Contact</b>		
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
<b>Primary Business MeF Contact</b>		
Primary Business MeF Contact	Phone	Email Address
<b>Secondary Business MeF Contact</b>		
Secondary Business MeF Contact	Phone	Email Address
<b>Primary Business Forms Contact</b>		
Primary Business Forms Contact	Phone	Email Address
<b>Secondary Business Forms Contact</b>		
Secondary Business Forms Contact	Phone	Email Address
<b>Primary Leads Contact</b>		
Primary Leads Contact	Phone	Email Address
<b>Secondary Leads Contact</b>		
Secondary Leads Contact	Phone	Email Address
<b>Test EFIN(s)</b>		
Test EFIN(s)	Test ETIN(s)	
<b>Production EFIN(s)</b>		
Production EFIN(s)	Production ETIN(s)	

Type of Software Product

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

Tax Types Supported (check all that apply)

- |                          |   |                          |  |
|--------------------------|---|--------------------------|--|
| Forms                    | E-file  | Forms                    | E-file   |
| <input type="checkbox"/> | <input type="checkbox"/> Individual Income Tax      | <input type="checkbox"/> | <input type="checkbox"/> Corporate/Franchise Tax         |
| <input type="checkbox"/> | <input type="checkbox"/> Property Tax               | <input type="checkbox"/> | <input type="checkbox"/> S-Corporation Return            |
| <input type="checkbox"/> | <input type="checkbox"/> Estate/Trust/Fiduciary Tax | <input type="checkbox"/> | <input type="checkbox"/> Insurance Premium Tax           |
| <input type="checkbox"/> | <input type="checkbox"/> Partnership Tax            | <input type="checkbox"/> | <input type="checkbox"/> Pass-Through Partnership/S-Corp |

Rebranded Software Products

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.

- Rebranded Products are not required to complete a separate LOI form approval

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

Forms and Schedules Supported (check all that apply)

Forms	E-File		Forms	E-File	
<input type="checkbox"/>	<input type="checkbox"/>	Resident Individual Income Form 2001-01	<input type="checkbox"/>	<input type="checkbox"/>	Non-resident Individual Income Tax form 200-02
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Amended Res Ind. Income form 200-01X	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Amended N/R Individual Income Tax form 200-02X
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Estimated Ind. income form 200-ES	<input type="checkbox"/>	<input type="checkbox"/>	Ind. Income Extension form 1027
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Ind. Income Voucher form 200-V	<input type="checkbox"/>	<input type="checkbox"/>	Underpayment of Individual Est. Taxes form 2210
<input type="checkbox"/>	<input type="checkbox"/>	Apportionment Worksheet Schedule W	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Declaration for electronic filing form 8453
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Composite Ind. Income Tax form 200-C	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Declaration for electronic filing form 8453-OL
<input type="checkbox"/>	<input type="checkbox"/>	Fiduciary Income Tax form 400	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Claim on Behalf of Deceased Taxpayer form 209
<input type="checkbox"/>	<input type="checkbox"/>	Beneficiary's Information form 400 Sch K1	<input type="checkbox"/>	<input type="checkbox"/>	Fiduciary Income Tax extension form 400-EX
<input type="checkbox"/>	<input type="checkbox"/>	Partnership Income Tax form 300	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Estimated fiduciary income tax form 400-ES
<input type="checkbox"/>	<input type="checkbox"/>	Partner's Share of Income for 300 Sch K1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Computation for Lump Sum Distribution form 329
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Credit Schedule 700	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Income of Non-Resident Schedule 800
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Computation for IRA Distribution form IRA	<input type="checkbox"/>	<input type="checkbox"/>	Corporate Income Tax form 1100
<input type="checkbox"/>	<input type="checkbox"/>	S Corporation Income Tax form 1100S	<input type="checkbox"/>	<input type="checkbox"/>	S Corp Reconciliation form 1100S Sch A
<input type="checkbox"/>	<input type="checkbox"/>	S Corp Shareholders Info form 1100S SchA1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Corporate Voucher form 1100V
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Corp Non-Business Income form 1100NBI	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Land & Historic Res. Conservation form 1801AC0009
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Economic Development Credits form 1100CR	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Land & Historic Res. Conservation form 1811AC0905
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Amended Corporate Income Tax form 1100-X	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Corporate Income Tax Extension 1100-EXT/1100T-EXT
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Tentative Corp Income Tax form 1100-T	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Tentative S Corp Income Tax form 1100-P
<input type="checkbox"/>	<input type="checkbox"/>	S Corp Income Tax Ext 1100S-EXT/1100P-EXT	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Information Return Holding/Investment Co 1902(b)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Exempt Corp Income Tax – Holding Co 1902(ap)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Unused Historic Preservation Tax Cert form 1811CC0701
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Other: Please list all other Delaware forms supported that are not included in the list above.			

## **Communication and Expectations**

### Documents and Materials

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

- FTA State Exchange System (SES)

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

- Send all forms communication, e.g. forms approval submissions, follow up questions, and other forms of communication, to the following email address: **DE\_DOR\_Forms@state.de.us**.
- Send e-file communication to the following email address: **REV\_MEF\_SUPPORT@state.de.us**.

Do not send any communications directly to Delaware employee email addresses. Only use the above mentioned email address to communicate with the Delaware Division of Revenue.

To avoid any miscommunication between Tax Software Providers and the Delaware Division of Revenue, we will carbon copy the e-file or forms coordinator 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://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll>**

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**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**

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**return, the Division of Revenue will contact you. Refund time frames can vary depending on the complexity of your return (usually 4-12 weeks). You can check the status of your refund at any time at <https://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll>**

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### State Driver's License/ID Card Expectations

For tax year 2018, since DL/ID Card Information is not required for modernized e-file and is not present on our Delaware individual income tax forms 200-01 or 200-02, 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 2018, 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-101](#) [§ 12B-102](#) [§ 12B-103](#) [§ 12B-104](#) )

### [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 (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 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