

**Commonwealth of Kentucky  
Kentucky Department of Revenue**



**Kentucky Tax Software Provider Registration Form  
for Substitute Forms Design and/or  
Tax Preparation Software**

**Income Tax Letter of Intent**

**Tax Year 2021**

This form must be completed and submitted to:  
Individual/Fiduciary Income Tax: [Sikitia.Snow@ky.gov](mailto:Sikitia.Snow@ky.gov) & [Jeremy.Sapp@ky.gov](mailto:Jeremy.Sapp@ky.gov)  
Corporate Income Tax: [Christopher.Rains@ky.gov](mailto:Christopher.Rains@ky.gov) & [Sara.Satterwhite@ky.gov](mailto:Sara.Satterwhite@ky.gov)  
Withholding Tax (K5): [Alex.Peyton@ky.gov](mailto:Alex.Peyton@ky.gov) & [Caitlin.Branco@ky.gov](mailto:Caitlin.Branco@ky.gov)  
E-Commerce Branch Manager: [Christopher.Rains@ky.gov](mailto:Christopher.Rains@ky.gov)

Due: December 31, 2021

# 2021 Tax Software Provider Kentucky 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 Kentucky Department of Revenue you will need to complete this form and submit it to the corresponding contacts as indicated on the front page of this document.

By submitting this Letter of Intent (LOI) to the Kentucky 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, 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. We may reject an incomplete Letter of Intent.

**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.

**Note:** Payroll providers who plan to support the substitute K-5 form for the 2021 tax year will need to complete the Payroll Provider LOI which can be located in the KYST.TY21.LOI folder on the State Exchange System.

## Important Dates

The Kentucky 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 by December 31<sup>st</sup>, 2021.
- Forms approval must be completed by December 31<sup>st</sup>, 2021.
- Assurance testing (ATS) begins on November 8<sup>th</sup>, 2021.

## Company Information

List your company information.

Name of Company	Product Name	City/State Issued Software ID (if applicable)
DBA Name	NACTP Vendor ID	City/State Tax Account Number (if applicable)
Address		Company FEIN
Product Address/URL:		
If you have more than one product name, list your other product names 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

## Authorized Access to the State Exchange System

On page 14, provide information for each employee you are authorizing for access to the State Exchange System.

## Software Products and Tax Types Supported

Check all that apply.

Type of Software Product Supported	
DIY/Consumer (Web-Based)	<input type="checkbox"/>
DIY/Consumer (Desktop)	<input type="checkbox"/>
Professional/Paid Preparer (Web-Based)	<input type="checkbox"/>
Professional/Paid Preparer (Desktop)	<input type="checkbox"/>

Tax Types Supported	
Individual Income Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Estate/Trust/Fiduciary Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Corporation Income Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Partnership Income Tax	<input type="checkbox"/> 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

Attach additional sheets if needed.

For Rebranded Products, the Kentucky Department of Revenue has the following requirements for paper forms and/or e-file ATS approval.

- Rebranded Products with Class Code 2 are required to complete the full e-file ATS/paper form approval process
- Rebranded Products with Class Code 1 are required to complete an abbreviated e-file ATS/paper form approval process by submitting at least one test for the rebranded product.

## 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 tax type, please list them on separate sheet and attach to this submission.

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

Check the boxes of the forms and schedules your company supports. If there is a check in the “E-file Mandated” column, your company is required to submit these returns electronically.

Tax Type and Forms	E-file Mandated	Substitute Forms	2-D Barcode	E-File	E-File Amended
<b>INDIVIDUAL INCOME TAX</b>					
Form 740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 740-NP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 740-NP-R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule A (Form 740)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule A (Form 740-NP)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule ITC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule J	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KNOL	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KW-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule M	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule P	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 2210-K	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 461-K	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Form 4972-K	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Form 8582-K	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Form 8863-K	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8879-K	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Form 8948-K	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Form 12A200 Payment Agreement	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Form EPAY	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>
Form 40A100 Application for Refund of Income Taxes	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>

Tax Type and Forms	E-file Mandated	Substitute Forms	E-File	E-File Amended
<b>ESTATE/TRUST/FIDUCIARY INCOME TAX FORMS</b>				
Form 741	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 741 Schedule D	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 741 Schedule K-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8879-F	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Tax Type and Forms	E-file Mandated	Substitute Forms	E-File	E-File Amended
<b>CORPORATE INCOME TAX FORMS</b>				
Form 720	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 720U	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE-K	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE K-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 722	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 725	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 750	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 851-K	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 2220-K	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8874(K)-A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8874(K)-B	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8874(K)-C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8879(C)-K	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form AGO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule BIO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule CCI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule CELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule CHEM	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule COGS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule CR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule DE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule DS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule ENDOW	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule EOA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule EOA-R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule ETH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule FON	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule FON-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule FON-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule IEBA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule IEBA-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule IEBA-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule IEIA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule IEIA-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Tax Type and Forms</b>	<b>E-file Mandated</b>	<b>Substitute Forms</b>	<b>E-File</b>	<b>E-File Amended</b>
Schedule IEIA-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule INV	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KBI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KBI-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KBI-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KCR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KIDA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KIDA-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KIDA-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KIRA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KIRA-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KIRA-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KJDA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KJDA-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KJDA-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KJRA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KJRA-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KJRA-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KRA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KRA-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KRA-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KREDA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KREDA-SP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule KREDA-T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule L-C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule NOL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule QR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule RC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule RC-R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule RPC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule RR-E	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule RR-I	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule TCS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule UTC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule VERB	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form PTE-WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 740NP-WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 740NP-WH-ES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Tax Type and Forms	E-file Mandated	Substitute Forms	E-File	E-File Amended
Form 740NP-WH-SL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>VOUCHERS</b>				
Form 720-ES	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A
Form 720EXT (720SL)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Form 740-ES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Form 740EXT (40A102)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Form 740-V	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Form 741-V	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Form KBR-V	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A

## 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 Kentucky 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 Attorney General must also be reported to the Kentucky Department of Revenue.

K5 Substitute Form - Software providers should notify and work with the K-5 Substitute Form contact(s) to resolve any issues. K-5 Substitute Forms should not be made available to users/customers until the source of the issue has been located and resolved. The K-5 Substitute Form will need to be retested for approval.

### 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 adhere to the schema requirements included in the authentication and return header. Find Kentucky Department of Revenue schema requirements on SES.

### System Security Requirements

The Kentucky 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.

## Validation of Data Elements

You must validate all of the following pre-populated data elements. Transferring data year-over-year that is not initially entered accurately causes issues with processing tax returns. The following items should be confirmed when transferred year over year.

- SSNs
- Addresses
- State driver's license and state issued ID numbers
- Employer information
- State withholding account numbers
- FEINs
- Kentucky Corp/LLET Account numbers

## Schedule KW-2

The Schedule KW-2 – Kentucky Income Tax Withheld, is used in tax year 2017, 2018, 2019 and 2020 to report the Kentucky income tax withheld for paper-filed returns. The Schedule KW-2 should be completed based on the ~~2019~~ W-2's and 1099's with Kentucky income tax withheld in an amount greater than 0. The Schedule KW-2 should be included with a mailed return instead of the income and withholding tax statements. The taxpayer must keep copies of the Kentucky income and withholding tax statements and provide them to the Kentucky Department of Revenue if requested.

The Schedule KW-2 is not used for electronic filed returns and a schema does not exist for the Schedule KW-2. All Kentucky withholding claimed on the e-filed tax return must be supported by an income and withholding tax statement using the applicable schema as has been required in past years. When a return is printed from the software package, the Schedule KW-2 should be included if there is a possibility that the return will be filed by mail instead of electronically filed.

## Customer Notices

This section identifies information the Kentucky 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 Kentucky 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 Kentucky 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 Kentucky Department of Revenue.*

## Driver's License/ID Card Expectations

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

### For e-file Returns:

Kentucky Department of Revenue requests the DL/ID card be included with the tax return but won't reject the e-file return if it's not included. It is optional for the taxpayer to provide their DL/ID card information, but the Kentucky Department of Revenue will reject e-file returns if the PrimDrvrLcnsOrStateIssdIdGrp in the AuthenticationHeader is not provided.

### For Printed/Paper Forms Requesting the DL/ID Card Information:

Kentucky Department of Revenue requests the full DL/ID card information on the form(s).

Kentucky Department of Revenue is providing the following statement for the DL/ID Card. 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.

### Statement:

The Kentucky Department of Revenue includes a field on the individual income tax return forms 740, 740-EZ, 740-NP, 740-NP-R that allows taxpayers to provide their driver's license or state issued ID number if they choose. While providing a driver's license or state issued ID number is **optional**, doing so may expedite return processing. The Kentucky Department of Revenue uses the driver's license or state issued ID number to screen returns for tax fraud and identity theft problems. Returns that do not include a driver's license or state issued ID number will not be scrutinized more than returns that do include a driver's license or state issued ID number.

## Refund Expectations

Kentucky Department of Revenue is providing a URL and/or a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

### Statement:

The Kentucky Department of Revenue takes active steps to protect taxpayers, and taxpayer dollars, from fraud and identity theft. This can increase the time it takes to review and process income tax returns and requests for refunds. The department strives to process individual income tax requests efficiently and is committed to processing individual requests for income tax refunds within a timely manner.

Taxpayers may check their refund status online by using the *Where's My Refund?* application on the Kentucky Department of Revenue website.

URL: <https://refund.ky.gov/>

## Agency Questions

This section represents questions Kentucky Department of Revenue has for the software provider about their product.

1. 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 an additional sheet if more lines are needed.			
Name	RTN		
2. Kentucky accepts linked and unlinked returns. Indicate what you support for each e-file type:			
Filing Type	Linked	Unlinked	Both
CORPORATE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PARTNERSHIP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ESTRST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
INDIVIDUAL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Indicate if you will be supporting the following Financial Transactions/State Issued Debit Card option for TY2021:			
Return Type	Yes	No	N/A
Direct Deposit - KYForm740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Tax - KYForm740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Tax - KYForm740NP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Tax - KYForm740EXT (40A102)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Tax - KYForm720	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Tax - KYForm720U	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Tax - KYForm725	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Tax - KYFormPTE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Estimated Tax Payment - KYForm740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
StatePayment-Estimated Tax Payment - KYForm740-NP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State Issued Debit Card - Form740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State Issued Debit Card - Form740NP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KYFormEPAY - Payment of Tax and/or Estimated Tax for individual income tax (This is basically an electronic voucher that can be filed separate of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you support e-file for TY2021 amended returns?			
Return Type	Yes	No	N/A
720	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
720U	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
725	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PTE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
740-NP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
741	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**5. Kentucky wants to receive Taxes Paid to Other States (TPOS) data when applicable and has provided a cross walk for the software provider when schemas are released. Does your company support the TPOS schema for this filing season?**

TPOS schema is supported for the following return types:	Yes	No	N/A
740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
740-NP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
740-NP-R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**6. Will you be supporting e-file for prior year returns in processing year 2022? Kentucky accepts the following prior year returns through MeF for processing year 2022. Additional testing is not required if you were approved to file the return type previously.**

Form	Tax Year 2020			Tax Year 2019		
	Yes	No	N/A	Yes	No	N/A
720	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 720	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
720S	N/A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 720S	N/A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
725	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 725	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
725-EZ	N/A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 725-EZ	N/A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 740	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
740-NP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 740-NP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
740-NP-R	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
741	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 741	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
765	N/A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 765	N/A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
765-GP	N/A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 765-GP	N/A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PTE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A		
Amended PTE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A		
720U	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amended 720U	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Acknowledgments and Signature

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 Kentucky 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

### **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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## Authorized Access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.

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.

Company Name	Phone Number	Email Address
First and Last Name	Authorized Access <input type="checkbox"/> Forms <input type="checkbox"/> E-File	Tax Types <input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH
Company Name	Phone Number	Email Address
First and Last Name	Authorized Access <input type="checkbox"/> Forms <input type="checkbox"/> E-File	Tax Types <input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH
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First and Last Name	Authorized Access <input type="checkbox"/> Forms <input type="checkbox"/> E-File	Tax Types <input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH