

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 2024

This form must be completed and submitted to  
Individual/Fiduciary Income Tax: [Ashleigh.Johnson@ky.gov](mailto:Ashleigh.Johnson@ky.gov)  
Corporate Income Tax: [Sarah.Livers@ky.gov](mailto:Sarah.Livers@ky.gov) & [Holly.Hannis@ky.gov](mailto:Holly.Hannis@ky.gov)  
Withholding Tax (K5): [krc.webresponsebulkfiling@ky.gov](mailto:krc.webresponsebulkfiling@ky.gov) or [Kala.Nichols@ky.gov](mailto:Kala.Nichols@ky.gov)  
E-Commerce Branch Manager: [Krystal.Embry@ky.gov](mailto:Krystal.Embry@ky.gov)

Due: December 31, 2024

# 2024 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 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 or provide an incomplete form, 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.

## 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 LOI by the December 31, 2023.
- Substitute forms approval must be completed by the December 31, 2023.
- Assurance testing (ATS) begins on November 7, 2023.

## Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Reason for amendment:

## 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         | Product URL     | Company FEIN                                  |
| City            | State           | Zip code                                      |

List your other product names using the same calculation engines here: **Note:** The same calculation engine is defined as products that use the same calculation engine and support all the same forms and schedules.

## IRS issued electronic identification numbers

List your IRS electronic identification numbers.

|                       | <b>EFIN(s)</b>     | <b>ETIN(s)</b>     |
|-----------------------|--------------------|--------------------|
| <b>Individual Tax</b> | Test EFIN(s)       | Test ETIN(s)       |
|                       | Production EFIN(s) | Production ETIN(s) |
|                       |                    |                    |
| <b>Business Tax</b>   | 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 |
| Secondary 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 |

## 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 |
| <b>Note:</b> 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. |       |               |

## 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"/> e-File | <input type="checkbox"/> Substitute forms |
| Property tax                            | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |
| Estate/trust/fiduciary tax              | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |
| Partnership tax                         | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |
| Corporation/franchise tax               | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |
| S-Corporation return                    | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |
| Insurance premium tax                   | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |
| Pass-Through partnerships/S-Corporation | <input type="checkbox"/> e-File | <input type="checkbox"/> Substitute forms |

## 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.

|                        |                      |                |       |               |
|------------------------|----------------------|----------------|-------|---------------|
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | 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 substitute forms and/or e-File ATS approval:

- Rebranded Products are required to complete an abbreviated e-File ATS/substitute form approval process

## E-file mandates or requirements

Kentucky 103 KAR 1:160 section 7 requires e-file for Corporate/LLET returns with federal gross receipts equal to or greater than one million for the upcoming filing season; this would be periods beginning on or after October 1, 2021. For example: A tax return with \$2million in federal receipts and a period beginning of 10/1/2021 and ending 9/30/2022 would be required to e-file. Every entity with a filing period that begins on or after 10/1/2021 with 1 million or more federal receipts would be required to e-file their return. More information can be found in the Substitute Form Development Guide. Kentucky 103 KAR 1:160 Section 7 may be viewed at <https://apps.legislature.ky.gov/law/kar/titles/103/001/160/>.

## Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports.

| Tax Type and Forms                 | E-File                   | E-File Amended           | Substitute Forms         | 2-D Barcode              |
|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>INDIVIDUAL INCOME TAX FORMS</b> |                          |                          |                          |                          |
| Form 740                           | <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"/> |
| Form 740-NP-R                      | <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"/> |
| Schedule A (Form 740-NP)           | <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"/> |

|  |                          |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| Schedule J   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Schedule KNOL                                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Schedule KW-2                                      | <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"/> |
| Schedule P   | <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"/> |
| Form 461-K   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form 4972-K  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form 8582-K  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form 8863-K  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 8879-K  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form 8948-K  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form 12A200 Payment Agreement Request              | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form EPAY  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form 40A100 Application for Refund of Income Taxes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |

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

| <b>Tax Type and Forms</b>         | <b>E-File</b>            | <b>E-File Amended</b>    | <b>Substitute Forms</b>  |
|-----------------------------------|--------------------------|--------------------------|--------------------------|
| <b>CORPORATE INCOME TAX FORMS</b> |                          |                          |                          |
| Form 720                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 720U                         | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form PTE                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form PTE-K                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form PTE-K1                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 722                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 725                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 750                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 851-K                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 2220-K                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 8874(K)-A                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 8874(K)-B                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 8874(K)-C                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 8879(C)-K                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 720-DS ELECT                 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form K-LOA                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule A                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule BIO                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule CCI                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule CELL                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

|                   |                          |                          |                          |
|-------------------|--------------------------|--------------------------|--------------------------|
| Schedule CHEM     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule COGS     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule CR       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule DE       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule DS       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule ENDOW    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule ETH      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule FON      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule FON-SP   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule FON-T    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule IEBA     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule IEBA-SP  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule IEBA-T   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule INV      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KBI      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KBI-SP   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KBI-T    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KCR      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KIDA     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KIDA-SP  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KIDA-T   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KIRA     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KIRA-SP  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KIRA-T   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KJDA     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KJDA-SP  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KJDA-T   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KQBI     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KJRA     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KJRA-SP  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KJRA-T   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KRA      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KRA-SP   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KRA-T    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KREDA    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KREDA-SP | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule KREDA-T  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule L-C      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule L-ECON   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule NOL      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule QR       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule RC       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule RC-R     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule RPC      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule RR-E     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule RR-I     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule TCS      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Schedule UTC      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

|   |                          |                          |                          |
|---|--------------------------|--------------------------|--------------------------|
| Schedule VERB                           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form PTE-WH                             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 740-PTET                           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 740-PTET-ES                        | N/A                      | N/A                      | <input type="checkbox"/> |
| Form PTET-CR                            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form PTET-P                             | N/A                      | N/A                      | <input type="checkbox"/> |
| Form 740NP-WH                           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form740NP-WH-ES                         | N/A                      | N/A                      | <input type="checkbox"/> |
| Form 740NP-WH-SL                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form NRWH-P                             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 8948 (K-C) (E-File Waiver Request) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 4562K                              | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form 4797K                              | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Form 8810K                              | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Schedule 720SDK                         | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Schedule 725DK                          | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Schedule 765DK                          | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| Schedule DK                             | <input type="checkbox"/> | <input type="checkbox"/> | N/A                      |
| <b>Tax Type and Forms</b>               | <b>E-File</b>            | <b>E-File Amended</b>    | <b>Substitute Forms</b>  |
| <b>VOUCHERS</b>                         |                          |                          |                          |
| Form 720-ES                             | N/A                      | N/A                      | <input type="checkbox"/> |
| Form 720EXT (720SL)                     | <input type="checkbox"/> | N/A                      | <input type="checkbox"/> |
| Form 740-ES                             | <input type="checkbox"/> | N/A                      | <input type="checkbox"/> |
| Form 740EXT (40A102)                    | <input type="checkbox"/> | N/A                      | <input type="checkbox"/> |
| Form 740-V                              | <input type="checkbox"/> | N/A                      | <input type="checkbox"/> |
| Form 741-V                              | <input type="checkbox"/> | N/A                      | <input type="checkbox"/> |
| Form KBR-V                              | N/A                      | N/A                      | <input type="checkbox"/> |
| Form PTE-V                              | N/A                      | N/A                      | <input type="checkbox"/> |

## Electronic amended returns

Kentucky Department of Revenue requests you support electronic amended returns for those available through MeF. Please indicate which electronic amended returns your company supports on pages 11-12.

## Software limitations

List any software limitations to forms or schedules you support. If there are additional limitations after completing the LOI, please provide it before you submit ATS testing.

Are there any differences in the forms you support based on the type of software? If yes, please explain those differences.

## 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.

Notify the agency if any forms and/or payments you support are not ready during the filing season after agency approval. Submit this information via email to [Krystal.Embry@ky.gov](mailto:Krystal.Embry@ky.gov) and include the date the electronic or paper product will be ready to submit.

## **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.

## **Security incident requirements**

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the Kentucky Department of Revenue, pursuant to KRS Chapter 131 et seq., and the Kentucky Office of Attorney General, in their role as advocate for citizens of the Commonwealth of Kentucky under KRS Chapter 15.

## **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 follow the schema requirements. Find Kentucky Department of Revenue schema requirements on SES.

## **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 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

### **Software limitations**

Provide any software limitations to forms or schedules you support during ATS. Failure to provide this information could delay the review of your test returns.

### **Software exceptions**

Provide any exceptions to forms or schedules you support based on the type of software during ATS. Example, a DIY product does not support the same schedules as a professional product. Failure to provide this information could delay the review of your test returns.

### **Schedule KW-2**

The Schedule KW-2 – Kentucky Income Tax Withheld, is used in tax years 2017 forward to report the Kentucky income tax withheld for paper-filed returns. The Schedule KW-2 should be completed based on the W-2's and 1099's with Kentucky income tax withheld in an amount great 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 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/or 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/or 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/or 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 for individual income tax**

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 return but won't reject the return if it's not included. Kentucky Department of Revenue will reject e-file returns if the

PrimDrvrLcnsOrStatelssdldGrp 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 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 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 a statement for refund processing. 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.

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

**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.*

**Taxes due expectations**

Kentucky Department of Revenue is providing a URL about taxes due, such as due dates and payment methods. 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.

**URL:** [revenue.ky.gov](https://revenue.ky.gov)

## Agency questions

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

|   |                          |                          |                          |
|---|--------------------------|--------------------------|--------------------------|
| <b>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.</b> |                          |                          |                          |
| <b>Name</b>   | <b>RTN</b>               |                          |                          |
|   |                          |                          |                          |
|   |                          |                          |                          |
| <b>2. Kentucky accepts linked and unlinked returns. Indicate what you support for each e-file type:</b>   |                          |                          |                          |
| <b>Filing Type</b>  | <b>Linked</b>            | <b>Unlinked</b>          | <b>Both</b>              |
| 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"/> |
| <b>3. Indicate if you will be supporting the following Financial Transactions/State Issued Debit Cared option for TY2023:</b>   |                          |                          |                          |
| <b>Return Type</b>  | <b>Yes</b>               | <b>No</b>                | <b>N/A</b>               |
| 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 - KYForm740NPWH  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| StatePayment-Tax - KYForm740PTET  | <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"/> |
| 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"/> |
| <b>4. Do you support e-file for TY2023 amended returns?</b>   |                          |                          |                          |
| <b>Return Type</b>  | <b>Yes</b>               | <b>No</b>                | <b>N/A</b>               |
| 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"/> |
| 740NPWH   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 740PTET   | <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"/> |

| <b>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 the filing season?</b> |                          |                          |                          |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>TPOS schema supported for the following return types:</b>   | <b>Yes</b>               | <b>No</b>                | <b>N/A</b>               |                          |                          |                          |
| 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"/> |                          |                          |                          |
| <b>6. Will you be supporting e-file for prior year returns in processing year 2023? Kentucky accepts the following prior year returns through MeF for processing year 2024.</b>  |                          |                          |                          |                          |                          |                          |
| <b>Form</b>  | <b>Tax Year 2023</b>     |                          |                          | <b>Tax Year 2022</b>     |                          |                          |
|  | <b>Yes</b>               | <b>No</b>                | <b>N/A</b>               | <b>Yes</b>               | <b>No</b>                | <b>N/A</b>               |
| 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"/> |
| 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"/> |
| 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"/> |
| PTE  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Amended PTE  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all 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 |

## 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.

|                     |   |   |
|---------------------|---|---|
| First and last name | Phone number  | Email address   |
|                     | Authorized access<br><input type="checkbox"/> e-File <input type="checkbox"/> Forms | Tax types<br><input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH |
| First and last name | Phone number  | Email address   |
|                     | Authorized access<br><input type="checkbox"/> e-File <input type="checkbox"/> Forms | Tax types<br><input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH |
| First and last name | Phone number  | Email address   |
|                     | Authorized access<br><input type="checkbox"/> e-File <input type="checkbox"/> Forms | Tax types<br><input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH |
| First and last name | Phone number  | Email address   |
|                     | Authorized access<br><input type="checkbox"/> e-File <input type="checkbox"/> Forms | Tax types<br><input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH |
| First and last name | Phone number  | Email address   |
|                     | Authorized access<br><input type="checkbox"/> e-File <input type="checkbox"/> Forms | Tax types<br><input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH |
| First and last name | Phone number  | Email address   |
|                     | Authorized access<br><input type="checkbox"/> e-File <input type="checkbox"/> Forms | Tax types<br><input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH |
| First and last name | Phone number  | Email address   |
|                     | Authorized access<br><input type="checkbox"/> e-File <input type="checkbox"/> Forms | Tax types<br><input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH |
| First and last name | Phone number  | Email address   |
|                     | Authorized access<br><input type="checkbox"/> e-File <input type="checkbox"/> Forms | Tax types<br><input type="checkbox"/> IND <input type="checkbox"/> CORP <input type="checkbox"/> PART <input type="checkbox"/> ESTRST <input type="checkbox"/> WH |