



— DEPARTMENT OF —  
**REVENUE**  
—  
STATE OF MISSISSIPPI

## Income Tax Letter of Intent

Tax Year 2021

This form must be completed and submitted to [efile@dor.ms.gov](mailto:efile@dor.ms.gov) by September 1<sup>st</sup>, 2021

# 2021 Tax Software Provider Mississippi Department of Revenue

## Letter of Intent

Welcome to the Income Tax Letter of Intent. If your software company intends to submit electronic and/or paper returns to the Mississippi Department of Revenue (MDOR), you will need to complete this form and submit it to [efile@dor.ms.gov](mailto:efile@dor.ms.gov).

By submitting this Letter of Intent (LOI) to the MDOR, 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.

### Important dates

The MDOR 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 September 1<sup>st</sup>, 2021.
- Form's approval must be completed by December 15<sup>th</sup>, 2021.
- Assurance testing (ATS) begins in November 2021.

### Company information

List your company information.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Vendor ID	State Tax Account Number
Address	Product Address/URL	Company FEIN
City	State	Zip Code
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 11, 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/Franchise Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Pass-Through Partnerships/S-Corp	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Insurance Company Income Tax	<input type="checkbox"/> Forms
Withholding Tax	<input type="checkbox"/> 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.

Use one of the following class codes for each product:

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user can add their own logos and/or splash screens, but they cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party can modify calculations in the program.

Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address

Attach additional sheets if needed.

For Rebranded Products, the MDOR has the following requirements for e-file ATS approval.

- Rebranded Products with Class Code 2 are required to complete the full e-file ATS approval process
- Rebranded Products with Class Code 1 are not required to complete the e-file ATS approval process unless they have a unique State Software ID

## Substitute forms registration

Complete this section only if your product will provide substitute forms.

State Substitute Form Vendor Number		
Primary Individual Forms Contact	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address

Secondary Business Forms Contact	Phone	Email Address
Primary Withholding Forms Contact	Phone	Email Address
Secondary Withholding 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.		

### 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 “mandated for E-file” column, your company is required to submit these returns electronically.

Tax Type and Forms	Forms	E-File
<b>Individual Income Tax</b>		
71-661 Installment Agreement	<input type="checkbox"/>	<input type="checkbox"/>
80-105 Resident Individual Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
80-106 Individual/Fiduciary Income Tax Voucher	<input type="checkbox"/>	
80-107 Income/Withholding Tax Schedule	<input type="checkbox"/>	<input type="checkbox"/>
80-108 Adjustments and Contributions	<input type="checkbox"/>	<input type="checkbox"/>
80-115 Individual Income Tax Declaration for Electronic Filing	<input type="checkbox"/>	
80-155 Net Operating Loss Schedule	<input type="checkbox"/>	<input type="checkbox"/>
80-160 Tax Credit for Income Tax Paid to One or More Other States	<input type="checkbox"/>	
80-205 Non-Resident/Part-Year Resident Individual Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
80-315 Reforestation Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
80-320 Individual Income Tax Interest and Penalty Worksheet	<input type="checkbox"/>	
80-340 Affidavit for Reservation Indian Income Exclusion from Mississippi State Income Taxes	<input type="checkbox"/>	
80-401 Tax Credit Summary Schedule	<input type="checkbox"/>	<input type="checkbox"/>
80-491 Individual Income Tax Statement of Additional Dependents	<input type="checkbox"/>	
<b>Fiduciary Income Tax</b>		
81-110 Fiduciary Income Tax Return (For Estates and Trusts)	<input type="checkbox"/>	<input type="checkbox"/>
81-115 Fiduciary Income Tax Declaration for Electronic Filing	<input type="checkbox"/>	
81-131 Fiduciary Schedule K Beneficiaries Share of Income	<input type="checkbox"/>	<input type="checkbox"/>
81-132 Fiduciary Schedule K-1	<input type="checkbox"/>	<input type="checkbox"/>

<b>Tax Type and Forms</b>	<b>Forms</b>	<b>E-File</b>
<b>Corporate Franchise</b>		
83-105 Corporate Income and Franchise Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
83-110 Corporate Franchise Tax Schedule	<input type="checkbox"/>	<input type="checkbox"/>
83-115 Corporate Income Declaration for Electronic Filing	<input type="checkbox"/>	
83-120 Balance Sheet Per Books	<input type="checkbox"/>	
83-122 Net Taxable Income Schedule	<input type="checkbox"/>	<input type="checkbox"/>
83-124 Direct Accounting Income Statement	<input type="checkbox"/>	<input type="checkbox"/>
83-125 Business Income Apportionment	<input type="checkbox"/>	<input type="checkbox"/>
83-150 Nonbusiness Income Worksheet	<input type="checkbox"/>	
83-155 Net Operating Loss & Capital Loss Schedule	<input type="checkbox"/>	<input type="checkbox"/>
83-180 Application for Automatic Extension	<input type="checkbox"/>	<input type="checkbox"/>
83-300 Corporate Income Tax Voucher	<input type="checkbox"/>	
83-305 Underestimate of Corporate Income Tax Worksheet	<input type="checkbox"/>	
83-310 Summary of Net Income Schedule	<input type="checkbox"/>	<input type="checkbox"/>
83-391 Insurance Company Income Tax Return	<input type="checkbox"/>	
83-401 Tax Credit Summary Schedule	<input type="checkbox"/>	<input type="checkbox"/>
83-450 New Jobs Credit	<input type="checkbox"/>	
<b>Pass-Through Partnership/S-Corp</b>		
84-105 Pass-Through Entity Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
84-110 S-Corporation Franchise Tax Schedule	<input type="checkbox"/>	<input type="checkbox"/>
84-115 Pass-Through Entity Declaration for Electronic Filing	<input type="checkbox"/>	
84-122 Net Taxable Income Schedule	<input type="checkbox"/>	<input type="checkbox"/>
84-124 Direct Accounting Income Statement	<input type="checkbox"/>	<input type="checkbox"/>
84-125 Business Income Apportionment Schedule	<input type="checkbox"/>	<input type="checkbox"/>
84-131 Schedule K	<input type="checkbox"/>	<input type="checkbox"/>
84-132 Schedule K-1	<input type="checkbox"/>	<input type="checkbox"/>
84-150 Nonbusiness Income Worksheet	<input type="checkbox"/>	
84-155 Net Operating Loss Schedule	<input type="checkbox"/>	<input type="checkbox"/>
84-300 Pass-Through Entity Income Tax Voucher	<input type="checkbox"/>	
84-380 Non-Resident Income Tax Agreement	<input type="checkbox"/>	
84-387 Partnership Income Tax Withholding Voucher	<input type="checkbox"/>	
84-401 Tax Credit Summary Schedule	<input type="checkbox"/>	<input type="checkbox"/>
<b>Withholding Tax</b>		
89-105 Withholding Tax Return	<input type="checkbox"/>	
89-140 Annual Information Return	<input type="checkbox"/>	
89-350 Employee's Withholding Exemption Certificate	<input type="checkbox"/>	

## Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

### E-file Mandates

- Corporation or Pass-Through Entity returns with assets greater than \$250,000 are required to be electronically filed with the state of Mississippi.
- Corporation or Pass-Through Entity returns with 100 or more K-1s are required to be electronically filed with the state of Mississippi.
- Employers that issue 25 or more W-2s, 1099s or other information returns are required to electronically submit those in the required formats to the Department of Revenue through Taxpayer Access Point (TAP). To access TAP and submit returns electronically, visit our website at [www.dor.ms.gov](http://www.dor.ms.gov).

If you are unable to comply with these mandates, please contact the E-file Coordinator at [efile@dor.ms.gov](mailto:efile@dor.ms.gov).

### Issue notification and resolution requirements

This section represents the MDOR issue notification and issue resolution standards. If something is discovered with your software that causes issues for tax returns sent to Mississippi, we expect an email sent to [efile@dor.ms.gov](mailto:efile@dor.ms.gov) with the following information:

- Date the issue was discovered
- Description of the issue
- Actual or estimated number of taxpayer records involved
- Specific data elements involved
- Information that has been passed on to the taxpayer about the issue
- Plan for correcting the issue/Estimated date the issue will be corrected

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Mississippi Attorney General must also be reported to the MDOR.

### 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. MDOR schema requirements can be found on the FTA State Exchange System.

### System security requirements

The MDOR 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.

## Customer Notices

This section identifies information MDOR 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 Mississippi 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 Mississippi 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 Mississippi Department of Revenue.*

### Driver's license/ID card expectations

MDOR is providing the following expectations and information:

#### **For e-file returns:**

MDOR requires the DL/ID card be included with the tax return but will not reject the e-file return if it's not included.

#### **For printed/paper forms requesting the DL/ID Card information:**

MDOR does not require the DL/ID card information on printed/paper forms.

MDOR 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:** *In an effort to combat stolen identity tax fraud and to protect you and your tax refund, Mississippi is requesting your driver's license or state issued identification card information. The return will not be rejected if you do not provide a driver's license or state-issued identification. Providing the information can only help process the return more quickly.*

### Refund expectations

MDOR is providing a statement about refund processing. You must include the statement in all your products and show it to users within the software in the most prominent way possible.

**Statement:** *Due to the increase in fraudulent activity, the Mississippi Department of Revenue has implemented additional procedures and safeguards into our return processes in an effort to mitigate potential fraud. These processes will validate income tax returns and credits reported prior to issuing requested refunds. As a result, these additional procedures may cause a delay in refund processing in order to ensure that the right refunds are being paid to the right taxpayers.*



## Additional Requirements

- All Individual Income returns must be linked to a corresponding Federal return. Business and Fiduciary returns may be unlinked.
- The State Software ID listed in this LOI MUST match the Software ID tag in the XML of each submission you send to the state, both in testing and once the tax season begins. Any submission that does not match a Software ID we have in our database will be rejected.
- In the space below, please include a limitation report that explains any standards or part of our e-file test package that will not be included because it is not supported by your software. If you fail to include a limitation report, it could cause unnecessary rejections of your test submissions:

## Acknowledgments and signature

I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software.

I acknowledge all electronic returns received by Mississippi Department 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 Mississippi Department of Revenue generated from this software will be printed from the approved product version, or a subsequent product update.

I acknowledge Mississippi Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to Mississippi Department of Revenue.

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

I agree to provide true, accurate, current and complete information. By signing this agreement, my company agrees to all the requirements listed in this document. The MDOR 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	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types