



# North Carolina

## Income Tax Letter of Intent Tax Year 2021

This form must be completed and submitted to **Software Provider Support** by September 3, 2021 and **eFile** by November 1, 2021.

eFile Unit  
[NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov)  
(919) 814-1500

Software Provider Support Unit  
[AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov)  
(919) 754-2625



## Instructions for the 2021 Letter of Intent for eFile and Substitute Tax Forms North Carolina Department of Revenue

The North Carolina Department of Revenue (NCDOR) Letter of Intent (LOI) must be completed annually prior to your participation in substitute tax forms and/or Assurance Testing System (ATS) testing with the Department. All tax service providers Electronic Return Originators (ERO), primary/secondary software developers, transmitters and Payroll Service Providers (PSPs) that want to include North Carolina tax forms in their tax preparation software for electronic and/or paper filing must obtain prior approval from the North Carolina Department of Revenue. Only after the North Carolina Department of Revenue has received a completed LOI, will access be granted to view and/or download the required information needed for testing and approval.

### LOI Submission Instructions

For the software providers that will only participate in substitute tax form re-production testing, please submit the completed LOI to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) by **September 3, 2021**.

For the software providers that will only participate in eFile testing, please submit the completed LOI to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) by **November 1, 2021**.

For the software providers that will participate in both eFile and substitute tax forms testing, please submit the completed LOI to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) and [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov) on or before the applicable due date noted above.

### General LOI Submission Instructions

1. Complete the LOI in its entirety by providing all the requested information. Incomplete LOI's will be rejected and access to forms, specifications, schemas, business rules and other documents that are needed for testing and approval will not be provided.
2. A separate LOI must be submitted for each product that will be submitted for eFile and forms testing.
3. Each rebranded product must be itemized in the "Rebranded Software Products" section of the LOI form.
4. Test Submissions for electronic and/or paper forms will not be reviewed until the LOI has been received and approved.
5. Access to the State Exchange System (SES) is required to obtain the LOI and testing documentation.

### State Exchange System Access

Please note that FTA will not allow access to shared email accounts or to emails for Gmail, Yahoo...etc. Please ensure the email address that is provided matches the domain name (the part after the @ symbol) of the company that is present in the SES. If the email provided does not match what is in the SES, contact FTA at [support@taxadmin.org](mailto:support@taxadmin.org) for assistance.

Once access is granted to the LOI folder and the LOI has been submitted to NCDOR for review and is approved, the individuals listed in the LOI under the section "Authorized access to the State Exchange System" will be granted access to the information that is designated in the completed LOI.

### **eFile Specific Instructions**

1. Software Developer Test Lead is Janie Wright and she will be the primary contact for all of your ATS testing needs. Please ensure that you send emails to [NCTaxEfile@ncdor.gov](mailto:NCTaxEfile@ncdor.gov) only and not to her directly.
2. Software Developer (SD) Code is created by the software provider and not NCDOR. The SD code must be a maximum 10 characters and can consist of both letters (a-z) and numbers (i.e., EFILETAXES, TAXES101NC).

### **Substitute Tax Forms (Forms) Specific Instructions**

1. Submit final versions of the forms at least (5) business days prior to the approved by due dates listed in the SD Resources folder in the State Exchange System (SES) or 30 days from access to the SES, whichever is earlier.
2. Software Providers that want to include NC tax forms in their preparation software for filing paper state tax returns must obtain prior approval from NCDOR. Email questions about the process to [AllAboutForms@ncdor.gov](mailto:AllAboutForms@ncdor.gov).

# 2021 Tax Software Provider North Carolina 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 North Carolina Department of Revenue you will need to complete this form and submit it to the contact(s) listed on page 2 under the “LOI Submission Instructions” section.

By submitting this Letter of Intent (LOI) to the North Carolina 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.

### Important dates

The North Carolina 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 for Substitute Forms by August 31, 2021 and for ATS by November 1, 2021.
- Form’s approval must be completed by the date referenced for the tax schedule listed on page 4.
- Assurance testing (ATS) begins on TBD.

### Company information

List your company information.

Name of Company	Product Name	Software Developer Code (eFile only)
DBA Name	NACTP Vendor ID	
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 18, 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
Partnership Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Corporation/Franchise Tax (C-Corp & S-Corp)	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Sales and Use 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 North Carolina Department of Revenue has the following requirements for paper forms and/or e-file ATS approval.

- Rebranded Products with class code 1 are not required to complete e-file ATS/paper form approval
- Rebranded Products with class code 2 are required to complete an abbreviated e-file ATS/paper form approval process

## Substitute forms registration

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

Software Developer Identification Number (SD ID#)		
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.		

## 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	E-file Mandated	Forms	E-File	E-File Amended
<b>Individual Income Tax</b>				
D-400 – Individual Income Tax Return		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule S – Supplemental Schedule		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule A – N.C. Itemized Deduction		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule PN – Part-Year and Nonresident Schedule		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule PN-1 – Other Additions and Other Deductions		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-400TC – Individual Income Tax Credit		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule AM – Amended Schedule		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-410 – Application for Extension for Filing Individual Income Tax Return		<input type="checkbox"/>	<input type="checkbox"/>	
NC-40 – Individual Estimated Income Tax		<input type="checkbox"/>	<input type="checkbox"/>	

Tax Type and Forms	E-file Mandated	Forms	E-File	E-File Amended
<b>Individual Income Tax</b>				
D-400V – Individual Income Payment Voucher		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-400V – Amended Individual Income Payment Voucher		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-422 – Underpayment of Estimated Tax by Individuals		<input type="checkbox"/>		
D-422A – Annualized Income Installment Worksheet		<input type="checkbox"/>		
<b>Estate/Trust/Fiduciary Tax</b>				
D-407 – Estates and Trusts Income Tax		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-407TC – Estates and Trusts Tax Credit Summary		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-410P – Application for Extension for Filing Partnership, Estate or Trust Return		<input type="checkbox"/>	<input type="checkbox"/>	
NC K-1 (D-407) – Beneficiary’s Share of NC Income, Adjustments and Credits		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-407V – Estates & Trusts Payment Voucher (eFile only)			<input type="checkbox"/>	<input type="checkbox"/>
<b>Partnership Tax</b>				
D-403 – Partnership Income Tax Return		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-403TC – Partnership Tax Credit Summary		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D-410P – Application for Extension for Filing Partnership, Estate or Trust Return		<input type="checkbox"/>	<input type="checkbox"/>	
D-403V – Partnership Income Payment Voucher (eFile only)				
NC K-1 (D-403) – Partner’s Share of NC Income, Adjustments and Credits		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NC-NPA – Nonresident Partner Affirmation		<input type="checkbox"/>		
<b>Corporate and Franchise Tax</b>				
CD-401S – S-Corporation Tax Return		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CD-405 – C-Corporation Tax Return		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CD-405 CW – Combined Corporate Income Tax Worksheet		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CD-425 – Corporate Tax Credit Summary		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CD-V – Franchise and Corporate Payment Vouchers		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CD-V – Amended Franchise and Corporate Payment Vouchers		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CD-418 – Cooperative or Mutual Association 2021 (Forms only)		<input type="checkbox"/>		



<b>Tax Type and Forms</b>	<b>E-file Mandated</b>	<b>Forms</b>	<b>E-File</b>	<b>E-File Amended</b>
CD-419 – Application for Extension for Franchise and Corporate Income Tax		<input type="checkbox"/>	<input type="checkbox"/>	
CD-429 – Corporate Estimated Income Tax		<input type="checkbox"/>	<input type="checkbox"/>	
CD-429B – Underpayment of Estimated Tax by C-Corporations ( <b>Forms only</b> )		<input type="checkbox"/>		
NC K-1 (CD-401S) – Shareholder’s Share of NC Income, Adjustments and Credits		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NC-NA – Nonresident Shareholder Agreement		<input type="checkbox"/>		
<b>Sales and Use Tax Forms</b>				
E-500 – Sales and Use Tax Return		<input type="checkbox"/>		
E-536 – Schedule of County Sales and Use Taxes		<input type="checkbox"/>		
E-500E – Combined General Rate Sales and Use Tax Return		<input type="checkbox"/>		
E-500F – Motor Vehicle Lease and Rental Tax Return		<input type="checkbox"/>		
E-500G – Scrap Tire Disposal Tax Return		<input type="checkbox"/>		
E-500H – White Goods Disposal Tax Return		<input type="checkbox"/>		
E-500K – Solid Waste Disposal Tax Return		<input type="checkbox"/>		
E-500L – Service Charge/Prepaid Wireless Telecommunications Return		<input type="checkbox"/>		
E-585 – Nonprofit & Governmental Entity Claim for Refund State and County Sales and Use Taxes		<input type="checkbox"/>		
E-585S – Incentive Claim for Refund State and County Sales and Use Taxes		<input type="checkbox"/>		
E-536R – Schedule of County Sales& Use Tax Claim for Refund		<input type="checkbox"/>		
E-588 – Business Claim for Refund State and County Sales and Use Taxes		<input type="checkbox"/>		
E-588J – Claim for Refund Machinery, Equipment and Fuel Tax Return		<input type="checkbox"/>		
E-595E – Streamlined Sales and Use Tax Agreement		<input type="checkbox"/>		
<b>Withholding Tax Forms</b>				
NC-3 – Annual Withholding Reconciliation		<input type="checkbox"/>		
NC-5 – Withholding Return		<input type="checkbox"/>		
NC-5A – Applied For Status Withholding Return		<input type="checkbox"/>		
NC-5X – Amended Withholding Return		<input type="checkbox"/>		

<b>Tax Type and Forms</b>	<b>E-file Mandated</b>	<b>Forms</b>	<b>E-File</b>	<b>E-File Amended</b>
NC-5P – Withholding Payment Voucher		<input type="checkbox"/>		
NC-5PA – Applied For Status Withholding Payment Voucher		<input type="checkbox"/>		
NC-5PX – Amended Withholding Payment Voucher		<input type="checkbox"/>		
NC-5Q – Quarterly Income Tax Withholding Return		<input type="checkbox"/>		
NC-3X – Amended Annual Withholding Reconciliation		<input type="checkbox"/>		
NC-4 – Employee’s Withholding Allowance Certificate		<input type="checkbox"/>		
NC-4EZ – Employee’s Withholding Allowance Certificate		<input type="checkbox"/>		
NC-4 NRA – Nonresident Alien Employee’s Withholding Allowance Certificate		<input type="checkbox"/>		
NC-4P – Withholding Certificate for Pension or Annuity Payments		<input type="checkbox"/>		
<b>Common/Shared Tax Forms</b>				
NC-478 – Summary of Tax Credits Subject to 50% of Tax Limit		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NC-478 Pass Through – Pass-through Schedule for NC-478 Series		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NC-478G – Tax Credit for Investing in Renewable Energy Property		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NC-EDU – North Carolina Education Endowment Fund Contribution		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NC-Rehab – Historic Rehabilitation Tax Credits		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NC-PE – N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NC-K1 Supplement Schedule – Owner or Beneficiary’s Share of N.C. Additions and Deductions		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gen 58 – Power of Attorney and Declaration of Representative		<input type="checkbox"/>		
EFT-100C – ACH Credit Payment Method Authorization Agreement		<input type="checkbox"/>		
EFT-100D – ACH Debit Payment Method Authorization Agreement		<input type="checkbox"/>		
NC-BR – Business Registration Application for Income Tax Withholding, Sales and Use Tax and Other Taxes and Service Charge		<input type="checkbox"/>		

## 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 North Carolina Department of Revenue issue notification and issue resolution standards.

1. If computation errors exist within the software or if production errors occur while processing substitute forms, notify NCDOR and customers within three (3) business days of discovery of the error/issue.
  - a. Provide the NCDOR with a corrective action plan within 2-3 business days after discovery of the error/issue that provides the following details:
    - i. Date when the error and/or issue was initially identified
    - ii. Date the error/issue will be corrected
    - iii. Date when the update will be released
    - iv. Date when update was communicated to customer
    - v. Provide a copy of the customer communication
  - b. Developers will have ten (10) business days from the date of contact to correct the issue, obtain form approval for corrected form(s) and/or resubmit an eFile submission to validate the correction.
  - c. Failure to comply with any correction of computation errors or the variable data errors will result in the loss of software and/or forms approval and removal from NCDOR's website.
  - d. Regression test software updates, code fixes and error corrections to ensure the fix did not impact any other fields on either the electronic or paper return.
  - e. Provide the Department with a copy of the communication to the taxpayers and/or tax professionals regarding the issue and resolution. This is needed in the event the Department is contacted by the taxpayer or tax professional.

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the office of Josh Stein, Attorney General must also be reported to the North Carolina Department of Revenue.

### 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.

1. Electronic submissions and paper tax returns must fully comply and meet the standards set forth in the Electronic Return Originator (ERO) Guides, Requirements for the Approval of Tax Forms document and the LOI. If not, the electronic returns and paper returns will be rejected.
2. NCDOR does not endorse any software products that supports the electronic filing and/or reproduction of state forms. Therefore, refrain from promoting and/or advertising software that is endorsed by NCDOR.
3. Authorizes NCDOR to include your entity's name in various public information material designated to inform Tax practitioners and the public about software developers who have agreed, complied or failed to comply with NCDOR guidelines and requirements that are included in the ERO and requirements for the Approval of Tax Forms document.

### Forms:

1. Submit all forms following the form specifications published in the current year's "Requirements for the Approval of Substitute Tax Forms."
2. Developers will produce all forms in a specified set as listed in the "Requirements for the Approval of Substitute Tax Forms" document.
3. Prior to receiving approval for each North Carolina form indicated on the Letter of Intent, refrain from selling, releasing, licensing, or distributing tax packages to customers without placing a semi-transparent water mark

on each unapproved form that states “UNAPPROVED FORM: DO NOT FILE.” This watermark is to be printed diagonally across the form in bold, capital letters in Arial 60 pt. font. Only approved current year forms should not have this watermark. Software developers understand that this watermark will enable NCDOR to readily identify these forms and reject them.

4. Review public website forms independently of the forms approval process. Any developer selecting to Support public website forms will take on the legal responsibility for any misstatements solely as they will not be reviewed by the NCDOR.

### **Product updates**

Desktop product users who attempt to file ten (10) or more business days after a production release must be required to download and apply the product update.

### **Schemas**

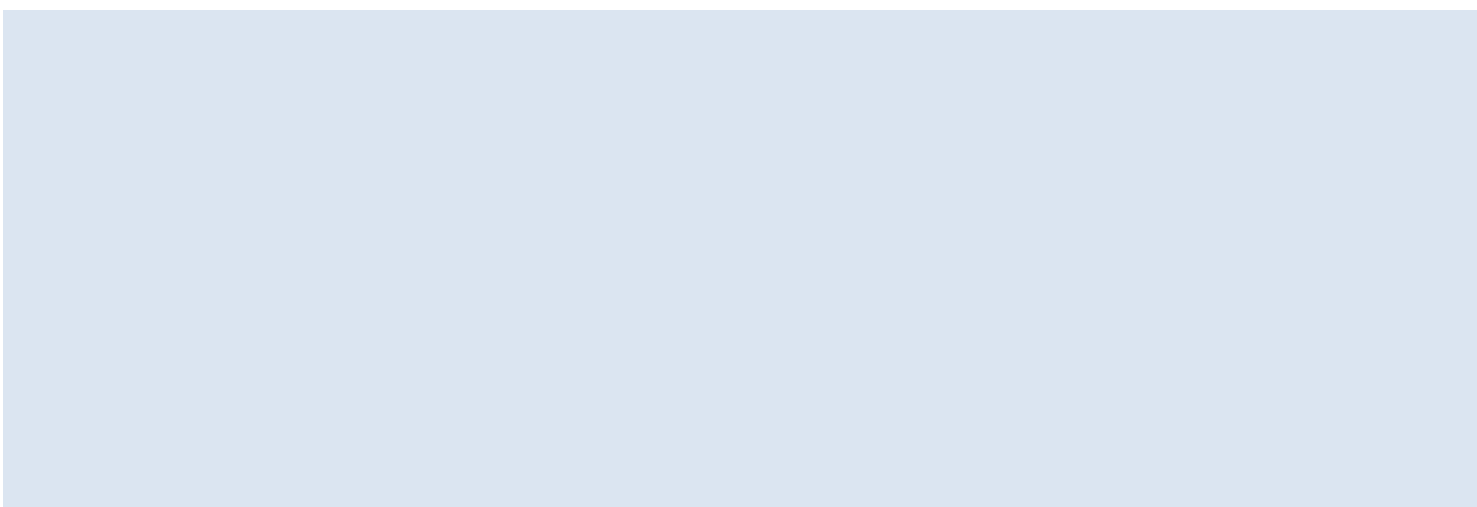
Your software must follow the schema requirements. Find North Carolina Department of Revenue schema requirements in the State Exchange System (SES).

### **System security requirements**

The North Carolina 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.

### **Software Package Limitations Requirements**

List all limitations (electronic and/or paper) of your software product. Failure to supply this information will delay the results of your testing and approval. If additional space is needed please attach additional page(s).



### **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 the North Carolina 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 North Carolina 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 North Carolina 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 North Carolina Department of Revenue.*

### Driver's license/ID card expectations

North Carolina Department of Revenue is providing the following expectations and information:

#### For e-file returns:

North Carolina Department of Revenue requests the DL/ID card be included with the tax return but won't reject it if it's not included.

North Carolina Department of Revenue is providing a URL and/or 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 protect your identity and combat tax fraud, many state revenue agencies are requesting That filers provide their driver's license or state-issued ID number. While providing this information is encouraged, it is optional and not required in order to file your North Carolina taxes.*

### Refund expectations

North Carolina 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.

**URL:** <https://www.ncdor.gov/file-pay/refund-process>

**Statement:** *You can check the status of your refund online at <https://www.ncdor.gov/file-pay/refund-process>. In order to view status information, you will be prompted to enter the first social security number listed on your tax return along with the exact amount of your refund. You can also call our toll-free refund inquiry line at 1-877-252-4052, 24 hours a day, 7 days a week. Refund checks are written weekly. If you contact our refund inquiry line and you are advised that your check has not been written, please wait 7 days before calling the refund inquiry line again.*

## Taxes due expectations

North Carolina Department of Revenue is providing a URL and/or a statement about taxes due, such as due dates and payment methods. 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.

**URL:** <https://www.ncdor.gov/file-pay>

**Statement:** *If you owe additional tax, you can pay via your software provider or by bank draft or debit/credit card on the Department's website using Visa or MasterCard to pay online, go to the Department's website at <https://www.ncdor.gov/file-pay>.*

## Agency questions

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

## General Questions

1. What refund products or payment vehicles do you offer your customers? If you partner with an entity to Provide refunds, please provide the names and bank routing numbers (RTNs) of each company. Attach a Separate sheet if necessary.

## eFile Specific questions

1. Do you support the following:

a. Unlinked	Yes	No
b. Foreign address	Yes	No
c. TPOS	Yes	No
2. Will you offer a Free File Product Free File Alliance (FFA) for Tax Year 2021? If yes, please complete the information below for product listing on the Department's website:
  - a. Free File Product Name –
  - b. Free File Contact Name –
  - c. Contact Phone Number –
  - d. Contact Email Address –

3. Will you offer free tax preparation software product(s) that are not affiliated with FFA for Tax Year 2021? If yes, please complete the information below for product listing on the Department's website:
- a. Free File Product Name –
  - b. Free File Contact Name –
  - c. Contact Phone Number –
  - d. Contact Email Address –
4. Would you like NCDOR to publish your eFile Marketing and Sales Contact Information on our website? If yes, please complete the information below:
- a. eFile Marketing Sales Contact Name –
  
  
  - b. Contact Phone Number and/or Email Address –

### Forms Specific questions

1. Do you place product identification in software that prints on the substitute tax forms?
- a.  Yes
  - b.  No
2. How are the instructions for the forms presented in your software?
- a.  Printable option with the form
  - b.  Link in software
  - c.  Link to the NCDOR's website
3. How will your forms be submitted for approval?
- a.  PDF/E-mail
  - b.  Mail (First-Class/Courier)
4. What software program will your company use to develop substitute tax forms?
5. Has your operating system changed since TY2021?
- a.  Yes
  - b.  No

## 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 [Agency name] 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. Agencies can add a radio button of tax types to the tax type column.

**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
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