

FORM
LOI-B

ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL AND CORPORATE TAX DIVISION
**Software Developer Letter of Intent
and Compliance Agreement for Business
Modernized eFile (MeF) Returns Tax Year 2021**

****A separate LOI-B should be filed per development team for each software vendor****

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the Alabama Department of Revenue you will need to complete this form and submit it to Corporate.efile@revenue.alabama.gov.

By submitting this Letter of Intent (LOI) to the Alabama 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 Alabama Department of Revenue has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

**Complete and submit this form by October 1, 2021.
Assurance testing (ATS) must begin by January 14, 2022.**

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

Type of Software Product (Check Only One)

- | | |
|---|---|
| <input type="checkbox"/> 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) |

Tax Types Supported (Check All That Apply)

- | | |
|---|---|
| <input type="checkbox"/> Fiduciary Income Tax | <input type="checkbox"/> Business Privilege Tax |
| <input type="checkbox"/> Pass-through Entity | CHECK THE BOX BELOW IF YOU SUPPORT THESE BUSINESS PRIVILEGE TAX FILING TYPES |
| <input type="checkbox"/> Corporate Income Tax | <input type="checkbox"/> Form PPT- Individual Product for Disregarded Entities |
| | <input type="checkbox"/> Form PPT- Business Product for Disregarded Entities |

Rebranded Software Products

Complete this section 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

Please attach additional sheets with rebranded software information if necessary.

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

- Rebranded Products [with class code 1] are required to complete an abbreviated e-file ATS/paper form approval process.
- Rebranded Products [with class code 2] are required to complete the full e-file ATS/paper form approval process.

Forms and Schedules Supported (Check All That Apply)

Fiduciary Income Tax

- 41 – Fiduciary Income Tax Return
 - Schedule A – Computation of Alabama Income Distribution Deduction
 - Schedule B – Alabama Charitable Deduction
 - Schedule C – Computation of Alabama Adjusted Total Income
 - Schedule K – Summary of K-1 Information
 - K-1 for 41 – Fiduciary Income Tax Beneficiary Information
 - NOL-F85 – Computation of Net Operating Loss
 - NOL-F85A – Application of Net Operating Loss Carryback and Carryforward
 - Schedule G – Grantor Statement of Income, Deductions, Credits
 - Schedule ESBT – Worksheet for Electing Small Business and Qualified Subchapter S Trusts
 - Schedule D – Profit or Loss from Sales of Assets (Form 41)
 - Schedule E – Supplemental Income and Loss (Form 41)
 - Form 4952A – Investment Interest Expense Deduction
 - Schedule FC – Fiduciary Credit Calculation Schedule
 - IRS1099R, IRSW-2 and IRSW-2G (as utilized in the Form 41 Schema)
 - Form KRCC – Project/Distributing Entity Share of Capital Credit
 - Schedule KRCC-B – Recipient’s Share of Capital Credit For Business Entities, Including Trusts
 - All worksheets in the Form 41 Schema

Pass-through Entity Tax

- 65 – Partnership/Limited Liability Company Return of Income
 - Schedule A – Nonseparately Stated Reconciliation Adjustments
 - Schedule B – Allocation of Nonbusiness Income, Loss and Expenses
 - Schedule C – Apportionment Factor Schedule
 - Schedule D – Full Ownership (Disregarded Entities)
 - Schedule E – Other Information
 - Schedule K – Partners’ Distributive Share Items
 - Schedule P – Income (Loss) from Partnerships, S-Corps, Trusts and Estates
 - Schedule K-1 – Owner’s/Shareholder’s Share of Income, Deductions, Credits, etc.
 - Schedule PAB – Pass-through Add Back Form
 - Schedule QIP-C – Qualified Investment Partnership Certificate
 - Schedule PC – Pass-through Credit Calculation Schedule
 - Schedule NRC - Exempt – Subchapter K Affidavit of Exemption by Nonresident
 - Form KRCC – Project/Distributing Entity Share of Capital Credit
 - Schedule OZ – Gains Invested in Qualified Opportunity Zone Funds
 - All worksheets in the Form 65 Schemas
- 20S – S-Corporation Information/Tax Return
 - Schedule A – Nonseparately Stated Reconciliation Adjustments
 - Schedule B – Allocation of Nonbusiness Income, Loss and Expenses
 - Schedule C – Apportionment Factor Schedule
 - Schedule D – Apportionment of Federal Income Tax (FIT)
 - Schedule E – Alabama Accumulated Adjustments Account
 - Schedule DE – Q-Sub/Disregarded Entity Schedule
 - Schedule G – Other Information
 - Schedule K – Shareholder’s Distributive Share Items
 - Schedule K-1 – Owner’s/Shareholder’s Share of Income, Deductions, Credits, etc.
 - Schedule PAB – Pass-through Add Back Form
 - Schedule NRA – S-Corporation Nonresident Agreement
 - Schedule PC – Pass-through Credit Calculation Schedule
 - Schedule NRC - Exempt – Subchapter K Affidavit of Exemption by Nonresident
 - Form KRCC – Project/Distributing Entity Share of Capital Credit

- Schedule OZ – Gains Invested in Qualified Opportunity Zone Funds
- All worksheets in the Form 20S Schemas
- PTE-C – Nonresident Composite Payment Return
 - Required Entity Information for Partnerships and LLCs
 - PTE-CK1
 - Schedule NRC - Exempt – Subchapter K Affidavit of Exemption by Nonresident
 - Schedule PTE-AJA - Alabama Jobs Act- Investment Credit
- EPT- Electing Pass-Through Entity Payment Return
 - Schedule EPT-C - Electing Pass-Through Credits
 - Schedule EPT-K1

Business Privilege Tax (Tax Year 2020)

- CPT – Business Privilege Tax Return and Annual Report (C-Corporation and Other Specified Entities)
 - Schedule AL-CAR – Secretary of State Corporation Annual Report
 - Worksheet BPT-NW (Balance Sheet – Net Worth Computation for Forms CPT and PPT)
- Schedule G – Financial Institution Group Computation Schedule
 - WksCPTFinancialConsGrpComp (worksheet CPT Financial Consolidated Group Computation) is required to be supported when consolidated filing for financial institutions is supported.
- PPT – Business Privilege Tax Return and Annual Report (Pass-Through Entities)
 - Schedule AL-CAR (For S Corps) - Secretary of State Corporation Annual Report
 - Worksheet BPT-NW (Balance Sheet – Net Worth Computation for Forms CPT and PPT)
 - Worksheet BPT-NWI (Balance Sheet – Net Worth Computation for Disregarded Entities with Individual Single Member Only)
- Schedule BPT-E – Family Limited Liability Entity Election Form

Corporate Income Tax

- 20C – Corporate Income Tax Return
 - Schedule A – Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income
 - Schedule B – Alabama Net Operating Loss Carryforward Calculations
 - Schedule C – Allocation of Nonbusiness Income, Loss and Expenses
 - Schedule D-1 – Apportionment Factor Schedule
 - Schedule D-2 – Percentage of Sales
 - Schedule E – Federal Income Tax (FIT) Deduction / (Refund)
 - Other Information
 - Schedule BC – Business Credits Computation
 - Schedule AB – Corporate Add Back Form
 - Schedule B-1 – Alabama Net Operating Loss Carryforward Acquisitions
 - Schedule KRCC-B – Recipient’s Share of Capital Credit For Business Entities, Including Trusts
 - Schedule OZ – Gains Invested in Qualified Opportunity Zone Funds
 - Schedule CP-B - Composite Payments
 - Schedule FTI - Schedule of Adjustments to Federal Taxable Income
 - Consolidated Return Indicator – “This company files as part of a federal consolidated return.”
- 20C-C – Consolidated Corporate Income Tax Return
 - Schedule AS – Affiliation Schedule
 - Schedule B – Alabama Consolidated Net Operating Loss Carryforward Calculation
 - Schedule AB – Corporate Add Back Form
 - Schedule B-1 – Alabama Net Operating Loss Carryforward Acquisitions

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 Alabama Department of Revenue issue notification and issue resolution standards.

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

Data Breach Reporting

The Alabama Department of Revenue is committed to fighting stolen identity refund fraud. You must adhere to the IRS e-File Security, Privacy and Business Standards Mandated as of January 1, 2010. This mandate requires reporting security incidents as soon as possible, but no later than the next business day after the confirmation of the incident.

The Alabama Department of Revenue must be notified within 48 hours if at any time it is discovered that your system (or any third party system holding or with access to your taxpayer data) has been breached or compromised exposing taxpayer personal information and/or user id information – including but not limited to SSNs, user names, and passwords. You are hereby obligated to notify the Alabama Department of Revenue within 48 hours of the discovery of the breach. Notice must be made directly to the e-File Coordinator in addition to submitting the affected accounts through the leads reporting process. Failure to notify the Department could result in your software being blocked from the electronic filing of Alabama returns.

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. Alabama Department of Revenue schema requirements can be found on SES.

System Security Requirements

The Alabama Department of Revenue does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

Testing and Submissions

All e-file ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

Customer Notices

This section identifies information the Alabama 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 Alabama 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 Alabama 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 Alabama Department of Revenue.

Refund Expectations

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

Statement: Alabama Department of Revenue issues only paper checks for business tax returns filed through the Alabama Business MeF Program.

Taxes Due Expectations

Alabama 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.

Statement: The Alabama Department of Revenue requires that all returns which are e-filed must also e-pay regardless of the amount of tax due on the return.

Agency Questions

State Specific Questions

1. On Form CPT do you support the Financial Institution Entity Type? If Schedule G, under the Forms and Schedules Supported section, is checked then Line 1a and 1b should be completed.

- a. If so, do you support separate filing (Schedule G, Separate Return Indicator) for the Financial Institution Entity Type?
 - b. If so, do you support consolidated filing (Schedule G, Consolidated Return Indicator) for the Financial Institution Entity Type? (Please note WksCPTFinancialConsGrpComp must be supported if consolidated filing for financial institutions is supported.)
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-
-

2. On Form PPT do you support the Disregarded Entity Type?

- a. If so, do you support individuals filing as a disregarded entity?
 - b. If so, do you support LLEs or S-Corps filing as a disregarded entity?
-
-
-
-

3. Do you require your users/customers to download and apply product updates to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

4. Do you support unlinked Alabama Department of Revenue returns?

- a. Yes
- b. No

5. Do you support the Consolidated Return Indicator (element ConsolidatedReturnIndicator)? If yes, go to question 5a.

- a. Yes
- b. No

5a. Do you support a filing status other than filing status 5 (stand-alone 20C) when the consolidated return indicator is populated?

If yes, then go to question 5b.

- a. Yes
- b. No

5b. Can you attach, via XML, the federal consolidated return for the FEIN of the parent company (element ConsolidatedParentFEIN) as filed and accepted by the IRS? If no, then you cannot support a filing status, other than filing status 5 (proforma), when the consolidated return indicator is populated.

- a. Yes
- b. No

Alabama Department of Revenue Standards and Requirements

Software Vendor Requirements and Responsibilities

1. You must be an approved IRS vendor to participate in the Alabama Business Modernized eFile Program.
2. Serving as Agents of the Alabama Department of Revenue, all vendors must comply with requirements as stated in Publication 4164 (Alabama Business Modernized eFile Program: Software Developers and Transmitters Guidelines)
3. Development should be in compliance with the electronic schemas and business rule documents.
4. The department must be informed prior to a vendor testing of all software limitations. All main schedules on a return must be supported via XML.
5. All schedules needed to file a particular form must be supported in the format required by the ADOR.
6. All software products must provide the taxpayer a method to attach any and all required documentation to the electronic return when filed.
7. The software vendor must support the printing of tax returns and all supporting forms to allow the user to mail their return if the return cannot be e-filed. The printed returns must be approved by the ADOR for form content and barcode approval prior to final MeF forms approval. The paper forms approval process and MeF testing may be completed simultaneously.
8. All confidential taxpayer information should be secure.
9. The software vendor agrees to only transmit linked returns for the forms 41, 65, 20S, 20C and 20C-C (unless an exception is stated in the business rules or AL 4164).
10. If any changes (not requested by ADOR) are made to approved software you must notify the department of the changes. If necessary, testing of the new product release may be required.
11. The vendor is responsible for notifying the ADOR of any errors found during production that affect the correct filing of any Business MeF returns. An update should be provided to the customers as soon as possible and the department notified once the issue has been resolved.
12. Notify/copy ADOR of any/all messages conveyed publically to Alabama taxpayers via your product.
13. It is the taxpayer's responsibility to timely file the appropriate ADOR tax return. A vendor should not turn off the schemas or business rules to allow a return to be filed without being parsed during production. The perfection period is not an extension to file, it is a period to correct a mistake on a previously e-filed tax return.
14. Submit taxpayer submissions in a timely manner. Submissions should not be held unless the client and ADOR has been notified of the delay.
15. For any eFile mandated tax type the software vendor does not have the authority to authorize a taxpayer to paper file a return. The software vendor must contact the ADOR for paper filing approval for any eFile mandated form type.
16. The software vendor must provide an adequate help desk to assist taxpayers or practitioners with software issues or any other problems filing their electronic return.
17. The Alabama Department of Revenue will conduct random review of all software products to verify that the requirements of the Alabama Business eFile Program are being met. The results will be sent to the programmers for further investigation and any necessary corrections made in a timely manner.

Testing & Approval Process

1. Test submissions should be submitted to the department within the specified testing dates provided on a yearly basis to all software vendors. The testing time period might vary depending on the form type.
2. Test returns must be parsed before they are submitted to the ADOR.

If test returns come in that are not parsed the ADOR has the right to refuse review until the issues are fixed by the vendor.

3. If any changes are made after the software has been approved, the department should be notified and a test return with the changes made needs to be resubmitted.
4. The software vendor agrees to withhold advertising Alabama's acceptance of software each tax year, and will not accept Alabama returns until approval has been granted by the Alabama Department of Revenue.
5. The software vendor grants the ADOR the right to display the company name and website link on the approved vendor list on the ADOR website each tax year once the vendor has been approved.
6. By 12pm CT on January 14th, the following must be provided to the Alabama Department of Revenue to be considered for approval for the tax year:
 - a. All test returns (required returns included in the test package) for each supported tax type must pass all schema validation specifications and business rules. The returns must be error free.
 - b. A pdf must be sent by email to the ADOR for each submission being submitted for approval. If the pdf information does not match the XML information exactly the department has the right to return the test package and reject consideration for approval.
 - c. The test package must be complete. No partial packages will be accepted.
 - d. The test package must not include any limitations unless listed on the LOI and agreed upon by the ADOR.

Software Vendor NonCompliance of Form LOI-B

Please initial each of the following:

- _____ 1. The Alabama Department of Revenue reserves the right to revoke the acceptance of a software vendor and thereby refuse any additional returns from such software vendor. Should your product's acceptance become revoked, you agree to remove references from all public materials asserting your product's ability to service Alabama taxes after 48 hours' notice. In addition, the software vendor must provide immediate notice to any clients in the process of filing with Alabama before ceasing Alabama services.
- _____ 2. The Alabama Department of Revenue reserves the right to revoke the acceptance of an electronic originator or transmitter for just cause. Failure to comply with guidelines set forth in Publication AL4164 is just cause.
- _____ 3. Any of the following can result in the revocation of an electronic return originator or transmitter acceptance into the program: (1) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonest or breach of trust. (2) Failure to file timely and accurate tax returns, both personal and business. (3) Failure to pay personal tax liabilities or business liabilities. (4) Failure or refusal to effect corrective action as required by the Alabama Department of Revenue. (5) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Business MeF Program. (6) Unethical practices in return preparation. (7) Suspension by the IRS.
- _____ 4. All software errors which impact the correct filing of an Alabama tax return identified by the IRS, ADOR or clients must be immediately corrected and an update should be distributed to the software clients within 5 business days. Failure to correct any errors or issues within the time prescribed by the ADOR will result in suspension from the program.
- _____ 5. The ADOR reserves the right to revoke the acceptance of any software vendor (industry partner) for errors which prevent the correct filing of paper returns, barcode returns and payment vouchers.

This will result in the industry partner not being able to electronically file current and prior year returns until the ADOR deems the issue has been resolved. If this occurs, the software vendor should not

allow their customer (taxpayer or tax preparer) the ability to print their return until the issue has been resolved.

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 Alabama Department of Revenue reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER ()	DATE

Complete this signature line if this is an amended Letter of Intent

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER ()	AMENDED DATE
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Comments and or Software Limitations: (If the limitations are not listed, accommodations will not be considered during ATS testing.)

Contact Information:

Forms 41, 65, 20S and PTE-C

Business MeF Coordinator
Tymecca Pearson
(334) 353-2951
tymecca.pearson@revenue.alabama.gov

Forms 20C and 20C-C

Business MeF Coordinator
Demetria Gordon
(334) 353-9129
demetria.gordon@revenue.alabama.gov

Forms CPT and PPT:

Business MeF Coordinator
Lanette Spence
(334) 353-2569
lanette.spence@revenue.alabama.gov

Business MeF Help Desk:

corporate.efile@revenue.alabama.gov

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.

NOTE: Include all authorized individuals, even if listed previously on this form.

COMPANY NAME	FIRST AND LAST NAME	EMAIL ADDRESS
PHONE NUMBER ()	AUTHORIZED ACCESS E-FILE	TAX TYPES

COMPANY NAME	FIRST AND LAST NAME	EMAIL ADDRESS
PHONE NUMBER ()	AUTHORIZED ACCESS E-FILE	TAX TYPES

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PHONE NUMBER ()	AUTHORIZED ACCESS E-FILE	TAX TYPES