



INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor
Bob Grennes, Commissioner

Indiana Government Center
100 N. Senate Ave
Indianapolis, IN 46204-2253

October 11, 2021

Dear Free File Alliance Tax Software Developer:

The Indiana Department of Revenue (DOR) would like to partner with software industry members of the Free File Alliance (FFA) to encourage electronic filing of Indiana tax returns. We are asking for your participation in the Indiana Free File program for Tax Year 2021.

Indiana will provide a link to your company's online Free File tax preparation software through the freefile.dor.in.gov if your company:

- Offers free electronic return preparation and filing services for both the Federal and Indiana individual income tax returns to Indiana taxpayers filing for Tax Year 2021 (Free Services); and
- Each year, successfully completes both the Internal Revenue Service (IRS) and Indiana Participant Acceptance Testing (PATs) system tests.

In addition, your offer must meet the following standards:

- We must receive the eligibility requirements for your Indiana Free File offer no later than December 26, but preferably earlier in mid-December, to assure placement of your offer listing on our Free File web page at the opening of e-filing. With your authorization, Indiana will publish this information on our Web site as soon as it becomes available. This gives our taxpayers time to review the offers before they are ready to file their returns.
- The eligibility requirements must be stated in terms that are clear and will be readily understood by the targeted taxpayers.
- All eligible Indiana filers must be able to receive the Free Services whether they access your product through the Indiana Web site or via www.irs.gov.
- Eligibility requirements for free Indiana services must match the eligibility requirements for free federal services to avoid taxpayer confusion and concerns. If the eligibility requirements for your free federal services are changed during the filing season, as permitted no more than twice per year, you must immediately notify the Indiana Department of Revenue so that your listing on the State's Free File web page can be updated accordingly.
- Returns e-filed under the Indiana Free File program will include the "Free File" Special Program Type in the Return Header as specified in the Indiana schema (equivalent to the "Consortium Return Code," Field 0285 in the Return Header of the federal schema).

- You must agree to provide Indiana with the number of Indiana Free File returns filed under the program with your software on an as-requested basis (not to exceed one request per month) throughout the e-file season. Indiana will combine your data with the data from other Free File software developers and disclose it only as an aggregate total.

The Indiana Free File program incorporates by reference the applicable terms and conditions of the federal Free File program as memorialized in the Free File Policy Agreement of October 30, 2002 between the Internal Revenue Service and the Free File Alliance LLC, as amended, and any applicable IRS/FFA Memoranda of Understanding applicable through filing season 2022. The applicable terms and conditions include, for example, any service levels, required disclosures and testing, privacy, security, and the other mutual covenants contained in those documents.

DOR will work with the Free File software developers to develop the content that will appear on the State Web page. However, DOR has final approval of that content. DOR will not endorse or recommend specific products or businesses but will promote the availability of the Free Services.

Indiana retains the right to accept electronic returns and to provide links from its or other Indiana Web sites to businesses offering electronic return preparation and/or filing services to Indiana taxpayers, whether or not the business is a participant in the Federal Free File Alliance. However, the Indiana will only solicit and list Federal Free File program participating companies and the Indiana cannot offer a state sponsored software program in filing season 2022.

Either party may terminate this agreement upon written notice if the other party is in material breach and such breach remains uncorrected for thirty (30) days following receipt of written notice. A "force majeure event" (e.g., acts of God, Internet failures, or other acts beyond one's reasonable control) shall not be considered a material breach. Additionally, either party may terminate this agreement for any reason on at least thirty (30) days advance written notice, to be effective not earlier than October 20th of the tax filing season then in effect.

If you wish to participate in this program, please forward your notice of intent to provide Free Services to Indiana taxpayers to:

Briannon Schauf
DOR E-file Coordinator
altfilemfr@dor.in.gov

We look forward to partnering with FFA software developer companies to promote Free Services to Indiana taxpayers. In the meantime, if you have any questions, they may be directed to Briannon Schauf at the email address above.

Sincerely,

Indiana Department of Revenue