



COMPTROLLER
of MARYLAND
Serving the People

Maryland

Income Tax Letter of Intent (LOI)

Tax Year 2022

This LOI must be completed and submitted by October 31, 2022

Contacts:

eFile – efil@marylandtaxes.gov

Forms – mdsoftwaredevelopers@marylandtaxes.gov

2022 Tax Software Provider Comptroller of Maryland 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 Comptroller of Maryland you will need to complete this form and submit it to the E-file Unit at efil@marylandtaxes.gov or Forms at mdsoftwaredevelopers@marylandtaxes.gov.

Standards and Customer Notification

By submitting this Letter of Intent (LOI) to the Comptroller of Maryland, 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 will deny your application or revoke your approved software provider status and reject or suspend all electronic /paper returns submitted using your products.

When the return is rejected, your customer will receive notification that includes the following language: “Your return has been rejected because [vendor name] has not complied with Maryland’s requirements and is not approved to file in Maryland.”

Acknowledgement

“By signing, I acknowledge the above paragraphs on Standards and Customer Notification.”

Signature

Date

You must complete a separate LOI for each unique product your company offers. We will reject an incomplete Letter of Intent.

If this is an amended LOI, please complete the amended signature line on page 12.

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 Comptroller of Maryland 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:

- Substitute forms Internal approval process must be completed by October 31, 2022.
- Assurance testing (ATS) begins on the same day the IRS opens, otherwise we will notify you.
- It is recommended to submit initial [e-file, paper, both] tests on/or before 12/1/22.
- Tests must be completed and approved by e-file 3/31/23 and paper 01/31/23.
- Complete and submit this LOI by October 31, 2022.

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 address/URL	Company FEIN	
City	State	Zip code	
List your other product names using the same calculation engines 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

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
<p>Note: 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.</p> <p><input type="checkbox"/> Check here if you are a first time applicant and you are requesting a Maryland substitute forms software number.</p>		

Software products and tax types supported

Check all that apply.

Type of software product supported

- DIY/consumer (Web-Based)
- DIY/consumer (Desktop)
- Professional/paid preparer (Web-Based)
- Professional/paid preparer (Desktop)

Tax Types Supported

- | | | |
|---|--------------------------------|--|
| Individual Income Tax | <input type="checkbox"/> Forms | <input type="checkbox"/> E-File |
| Corporate Tax | <input type="checkbox"/> Forms | <input type="checkbox"/> E-File |
| Pass-Through Entity Tax - LLCs/Partnerships/S-Corps | <input type="checkbox"/> Forms | <input type="checkbox"/> E-File |
| Estate/Trust/Fiduciary Tax | <input type="checkbox"/> Forms | <input type="checkbox"/> E-File |
| Sales and Use Tax | <input type="checkbox"/> Forms | <input checked="" type="checkbox"/> E-File |
| Withholding | <input type="checkbox"/> Forms | <input checked="" type="checkbox"/> E-File |

Rebranded software products

Complete this section only if your product is rebranded.

Rebranded software products are software products sold by the software provider to a third-party licensee. A third-party licensee may modify the software by:

- Adding their own logos and/or splash screens; and
- Modifying calculations in the program.

Software that a third-party licensee modifies by changing the software requirements or output(s) is not considered re-branded software, as these modifications are beyond the scope of a rebrand. If a third-party licensee wishes to make any changes to the software requirements or outputs, the third-party licensee must complete a LOI as a new vendor and will not be considered a user of rebranded software.

All third-party licensees must have their own vendor number.

As the Software company selling and/or licensing your product to a third-party, it is your responsibility to make sure the third-party licensee either (1) makes no modifications to the software requirements and outputs, or (2) completes a LOI as a new vendor.

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 Comptroller of Maryland has the following requirements:

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

E-file mandates or requirements

Electronic returns

Mandatory Tax Preparer e-File Requirement (for individual filing) - there is mandatory e-file requirement for CORP/PTE filing

Maryland House Bill 810, enacted into law on May 7, 2009, add 10-824 to the Maryland Tax-General Article, provides mandatory requirements for filing income tax returns electronically. This Act also adds Tax-General Article 13-717 to provide circumstances under which a penalty would apply for failure to comply with Maryland Tax-General Article 10-824.

This Act requires income tax return preparers who have prepared, for compensation, more than 100 Maryland individual income tax returns in the prior tax year to file all individual tax returns electronically.

This Act authorizes the Comptroller of Maryland to impose on a preparer a \$50 penalty for each tax return that is not filed electronically in compliance with this Act, unless the preparer is able to show that the failure to comply is due to reasonable cause and not due to willful neglect.

The taxpayer may opt out of having their income tax return filed electronically if the appropriate box is checked on the paper tax return.

A tax preparer may request a written waiver from the Comptroller of Maryland by email efil@marylandtaxes.gov or mail. The written waiver request must establish, to the satisfaction of the Comptroller, 1) either reasonable cause or 2) undue hardship due to lack of means to file tax returns electronically. The tax preparer must receive written approval of the waiver by the Comptroller of Maryland before he will be considered exempt from the law and any fines associated with non-compliance of this Act.

Written requests should be mailed to:

**Revenue Administration Division
Processing Control, e-File Help Desk
PO Box 1829
Annapolis, MD 21404-1829**

When business credits are filed on the Form 500CR, we request that form 500CR be filed electronically. If this request cannot be completed, paper form 500CRW should be filed along with the paper form 500CR.

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	Substitute Forms	E-File
INDIVIDUAL INCOME TAX		
502 – Resident Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
502AC – Subtraction for Contribution of Artwork	<input type="checkbox"/>	<input checked="" type="checkbox"/>
502AE – Subtraction for Income Derived within Arts and Entertainment District(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
502B – Dependents’ Information	<input type="checkbox"/>	<input type="checkbox"/>
502CR – Income Tax Credits for Individuals	<input type="checkbox"/>	<input type="checkbox"/>
*502D – 2023 Declaration of Estimated Maryland Income Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>
*502E – Application for Extension to File Personal Income Tax Return	<input checked="" type="checkbox"/>	<input type="checkbox"/>
502INJ – Injured Spouse Claim Form	<input type="checkbox"/>	<input type="checkbox"/>
502R – Retirement Income	<input type="checkbox"/>	<input type="checkbox"/>
502S – Heritage Structure Rehabilitation Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
502SU – Subtractions from Income	<input type="checkbox"/>	<input type="checkbox"/>
502TP – Computation of Tax Preference Income	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Tax Type and Forms

Substitute Forms

E-File

INDIVIDUAL INCOME TAX *continued*

502UP – Underpayment of Estimated Income by Individuals	<input type="checkbox"/>	<input type="checkbox"/>
502V – Use of Vehicle for Charitable Purposes	<input type="checkbox"/>	<input type="checkbox"/>
502X – Amended Resident Individual Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
588 – Direct Deposit of Maryland Income Tax Refund to More than One Account	<input type="checkbox"/>	<input type="checkbox"/>
505 – Nonresident Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
505NR – Nonresident Income Tax Calculation	<input type="checkbox"/>	<input type="checkbox"/>
505SU – Nonresident Subtractions from Income	<input type="checkbox"/>	<input type="checkbox"/>
505X – Nonresident Amended Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
500CR – Business Income Tax Credits	<input type="checkbox"/>	<input type="checkbox"/>
500DM – Decoupling Modification	<input type="checkbox"/>	<input type="checkbox"/>
Maryland Schedule K-1 (510/511) – Maryland Pass-Through Entity		
Member’s Information	<input type="checkbox"/>	<input type="checkbox"/>
515 – Nonresident (Local Tax Only) Tax Return	<input type="checkbox"/>	<input checked="" type="checkbox"/>
1099-G – Unemployment Compensation	<input type="checkbox"/>	<input type="checkbox"/>
EL101 – Income Tax Declaration for Electronic Filing	<input type="checkbox"/>	<input checked="" type="checkbox"/>
PV – Personal Tax Payment Voucher for Form 502/505, Estimated Tax and Extensions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Binary Attachments/PDFs	<input checked="" type="checkbox"/>	<input type="checkbox"/>

FEDERAL FORMS SUPPORTED (check all that apply) **e-File only**

- Form W-2 - Wage and Tax Statement
- Form W-2G - Certain Gambling Winnings
- Form 1099R - Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans
- Form 1099MISC - Miscellaneous Income
- Form 1099B - Proceeds from Broker and Barter Exchange Transactions
- Form 1099DIV - Dividends and Distributions
- Form 1099INT - Interest Income
- Form 1099OID - Original Issue Discount
- Form 1099K - Payment Card and Third-Party Network Transactions
- Form 1099-NEC – Nonemployee Compensation

List Maryland Limitations for all forms:

Tax Type and Forms**Substitute Forms****E-File****CORPORATE AND PASS-THROUGH ENTITY TAX**

500 – Corporation Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
500CR – Business Income Tax Credits	<input type="checkbox"/>	<input type="checkbox"/>
500D – 2023 Corporation Declaration of Estimated Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
500E – Application for an Extension to File Corporation Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
500DM – Decoupling Modification	<input type="checkbox"/>	<input type="checkbox"/>
500UP – Underpayment of Estimated Income Tax by Corporations and Pass-Through Entity	<input type="checkbox"/>	<input type="checkbox"/>
502S – Heritage Structure Rehabilitation Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
510 – Pass-Through Entity Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
511 – Pass-Through Entity Election Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
510C - Composite Pass-Through Entity Income Tax Return	<input type="checkbox"/>	<input checked="" type="checkbox"/>
510/511D - 2023 Pass-Through Entity Declaration of Estimated Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
510/511E - Application for Extension to File Pass-Through Entity Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
Maryland Schedule K-1 (510/511) – Maryland Pass-Through Entity Member’s Information	<input type="checkbox"/>	<input type="checkbox"/>
EL101B – E-File Declaration for Business Electronic Filing	<input type="checkbox"/>	<input checked="" type="checkbox"/>
EL102B – Income Tax Payment Voucher for Business Electronic Filers	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Binary Attachments/PDFs	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Tax Type and Forms**Substitute Forms****E-File****SALES TAX AND WITHHOLDING**

202/202F – Sales and Use Tax Return	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CRA – Combined Registration Application	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MW506 – 2023 Employer’s Return of Income Tax Withheld	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MW506A – 2023 Amended Employer’s Return of Income Tax Withheld	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MW506M – 2023 Employer’s Return of Income Tax Withheld for Accelerated Filers	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MW506AM – 2023 Amended Employer’s Return of Income Tax Withheld for Accelerated Filers	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MW508 – 2023 Annual Employer Withholding Reconciliation Return	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MW508CR – 2023 Business Income Tax Credits (To be used by non-profit 501 c(3) organizations only)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MW506FR - 2023 Maryland Employer Withholding - Final Return	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MW508A-Annual Employer Withholding Reconciliation Report	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Tax Type and Forms**Substitute Forms****E-File****FIDUCIARY**

504 – Fiduciary Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
504NBD– Fiduciary Nonresident Beneficiary Deduction Summary	<input type="checkbox"/>	<input type="checkbox"/>
504A – Fiduciary Income Tax Return Schedule A	<input type="checkbox"/>	<input type="checkbox"/>
504CR – Business Income Tax Credits for Fiduciaries	<input type="checkbox"/>	<input type="checkbox"/>
504D – 2023 Fiduciary Declaration of Estimated Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
504E – Application for Extension to File Fiduciary Return	<input type="checkbox"/>	<input type="checkbox"/>
Maryland Schedule K-1 (504) – Fiduciary Beneficiary’s Information	<input type="checkbox"/>	<input type="checkbox"/>
504NR – Fiduciary Nonresident Income Tax Calculation	<input type="checkbox"/>	<input type="checkbox"/>
504UP – Underpayment of Estimated Income Tax by Fiduciaries	<input type="checkbox"/>	<input type="checkbox"/>

	Substitute Forms	E-File
FIDUCIARY <i>continued</i>		
EL101B - E-File Declaration for Business Electronic Filing	<input type="checkbox"/>	<input checked="" type="checkbox"/>
EL102B – Income Tax Payment Voucher for Business Electronic Filers	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Tax Type and Forms

COMMON/SHARED FORMS

	Substitute Forms	E-File
500CR - Business Income Tax Credits	<input type="checkbox"/>	<input type="checkbox"/>
500DM - Decoupling Modification	<input type="checkbox"/>	<input type="checkbox"/>
502S - Heritage Structure Rehabilitation Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
Maryland Schedule K-1 (510/511) - Maryland Pass-Through Entity Member's Information	<input type="checkbox"/>	<input type="checkbox"/>

Forms that DO NOT require Comptroller of Maryland approval

- EFT – Comptroller of Maryland Authorization Agreement for Electronic Funds Transfers
- MW506AE - Application for Certificate of Full or Partial Exemption
- MW506NRS - Maryland Return of Income Tax Withholding for Nonresident Sale of Real Property
- MW507 - Employee's Maryland Withholding Exemption Certificate
- MW507M - Exemption from Maryland Withholding Tax for Qualified Civilian Spouse of a U.S. Armed Forces Service Member
- MW507P - Maryland Income Tax Withholding for Annuity, Sick Pay and Retirement Distributions
- MW508NRS - Maryland Monthly Reconciliation Return for Sales of Real Property by Nonresidents

Software limitations

List any software limitations to forms or schedules you support.

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 Comptroller of Maryland issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to Forms Unit and eFile Unit at MDSOFTWAREDEVELOPERS@marylandtaxes.gov and/or efil@marylandtaxes.gov.

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

If there is a Production problem, the Comptroller of Maryland must be notified by Software Vendor of the incident description, its date and time, how the incident was discovered, specific elements involved, how many returns are impacted, how it was communicated to the customers, what is the plan to correct the issue, when it will be fixed, and whether manual intervention is needed on the Maryland end. The notification e-mail should be sent to efil@marylandtaxes.gov (e-File Unit) and mdsoftwaredevelopers@marylandtaxes.gov (paper forms Unit).

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.

*Note:

1. Software vendor must take reasonable steps to notify their users within the application when accessing or printing forms not yet approved by COM. In addition to this notification, if an unapproved form can be printed, it must have a watermark "NOT APPROVED / DO NOT MAIL" across it. Failure to notify users of unapproved forms or apply a watermark may result in the suspension or revocation of a vendor's approved provider status.
2. No other barcodes or special markings, except the ones specified on the Administrative Release 26, need to be placed on any forms. In doing so, will cause readability issues or rejections.
3. All forms selected on this Letter of Intent must be submitted together by series (e.g., 502, 502B, PV, 502CR, 502SU, 502UP, etc.) Approvals will NOT be given until the entire series is received.

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 the Comptroller of Maryland schema requirements on the FTA State Exchange site.

System security requirements

The Comptroller of Maryland 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.

Validation of data elements

You must validate the following pre-populated data elements:

- State driver's license and state issued identification data elements
- Maryland Physical address on Resident income tax returns
- Bank account information
- Social Security numbers on W-2 forms (and ITIN returns)
- State withholding account numbers

Customer Notices

This section identifies information Comptroller of Maryland 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 Comptroller of Maryland.

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 Comptroller of Maryland.

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 Comptroller of Maryland.

Driver's license/ID card expectations for individual income tax

The Comptroller of Maryland is providing the following expectations and information:

For e-file returns:

The Comptroller of Maryland requests the DL/ID card be included with the tax return but will not reject if it is not included.

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

The Comptroller of Maryland does not have the Driver's License or State Issued Identification (ID) information on the paper form(s).

The Comptroller of Maryland 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.

URL: <http://www.comp.state.md.us/new-tax-year-update.php>.

Statement: Many state revenue agencies, including Maryland, are requesting additional information in an effort to combat stolen-identity tax fraud and to protect you and your tax refund. If you and your spouse have a driver's license or state issued identification card, please provide the requested information from it. The return will not be rejected if you do not provide a driver's license or state-issued identification. If you provide this information, it may help to identify you as the taxpayer.

Refund expectations

The Comptroller of Maryland 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://interactive.marylandtaxes.gov/INDIV/refundstatus/home.aspx>.

Statement: Individual taxpayers can check the status of their refund by visiting www.marylandtaxes.gov and clicking on "Where's my refund?" or by calling the automated refund inquiry hotline, toll-free 1-800-218-8160 or 410-260-7701. Advise taxpayers to wait at least 10 days from acceptance of their return before calling Taxpayer Services Division at toll-free 1-800-638-2937 or 410-260-7980.

Taxes due expectations

The Comptroller of Maryland 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: Individual taxpayers: <https://www.marylandtaxes.gov/individual/tax-compliance/pay-it.php>

Business taxpayers: <https://www.marylandtaxes.gov/business/index.php> and choose Pay It/Dispute It

Statement: Corporate Income tax Forms (500, 510, and 511) and Fiduciary Form (504) are due the 15th day of the 4th month following the close of the tax year or period.

Agency questions

1. Do you support unlinked jurisdictional returns?
 - a. Yes
 - b. No
2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds, please provide the name(s) and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

Any software supporting Resident Individual Income Tax Returns electronically must offer the opportunity to register to vote through a link to the online voter registration

<https://voterservices.elections.maryland.gov/OnlineVoterRegistration/InstructionsStep1?val=comp>

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 Comptroller of Maryland 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
-------------------------------------	--	--------------

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. **You are allowed up to 10 users.**

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 <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types

First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types