

2018 Tax Software Provider Registration Form

This registration application form sets forth the Minnesota-specific questions, requirements, and standards for tax software providers. By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

This application also incorporates all of the terms, requirements, and standards set forth in the “2018 Tax Software Provider National Standards Letter of Intent” (NLOI) maintained by the Federation of Tax Administrators. Agreement and adherence to the NLOI is required as a prerequisite to approval of this application.

All software providers creating Minnesota tax returns electronically or on paper must complete and sign this form. The department must receive a signed copy of the completed NLOI and this form by **October 31, 2018**. We will notify you of your application status within seven business days.

Failure to meet any of the standards or requirements set forth in the NLOI or in this state-specific agreement may result in the denial of your application or the removal of your organization from the ranks of approved software providers. If your application is denied or the approval is withdrawn, all electronic or paper returns submitted using your products will be rejected. The department’s decision is final and there are no appeal rights. Reinstatement is at the sole discretion of the department.

Note: Please complete a registration form for each unique product your company offers.

| | | |
|----------------------------------|---------------------|-------------------|
| Name of Company | Product Name | State Software ID |
| Address | Website Address/URL | Company FEIN |
| City | State | Zip Code |
| | | |
| 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 Leads Reporting Contact | Phone | Email Address |

| | | |
|--|-------|--------------------|
| Secondary Leads Reporting Contact | Phone | Email Address |
| Test EFIN(s) | | Test ETIN(s) |
| Production EFIN(s) | | Production ETIN(s) |
| State Substitute Form Software 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 |
| * If you have additional contacts for Business Tax Types, please list each of them on a separate sheet and attach with your registration submission. | | |

Rebranded Software Products

It is the position of the STAR Working Group under the auspices of the IRS Security Summit that:

- *Rebranding where the software publisher makes all code changes to generate the rebranded software and ensures that the rebranded software meets the applicable requirements (Trusted Customer, Generation of Authentication Elements, Generate of LEADS reports, STAR Requirements, etc) does not pose any additional risk to the tax ecosystem.*
- *Rebranding where the organization that rebrands the software has the capability to make cosmetic changes including but not limited to color or font, but cannot make changes to the applicable requirements (listed above) also does not pose additional risk to the ecosystem.*

For rebranded products, the Minnesota Department of Revenue has the following requirements for paper forms and e-file ATS approval:

- **Software providers must complete a separate LOI for each rebranded product in its entirety**
 - *Rebranding where the organization that rebrands the software has the capability to make changes to the development of the software, uses their own ETIN, or limits the software provider's ability to monitor the product (Including but not limited to software updates or patches, leads reporting requirements, etc.) does pose a risk to the tax ecosystem.*
- Rebranded products are not required to complete e-file ATS and paper form approval

Type of Software Product (Check all that apply)

- | | |
|---|---|
| <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)

- | | | | |
|--------------------------|--|--------------------------|--|
| Forms | e-file | Forms | e-file |
| <input type="checkbox"/> | <input type="checkbox"/> Individual Income Tax | <input type="checkbox"/> | <input type="checkbox"/> Property Tax |
| <input type="checkbox"/> | <input type="checkbox"/> S Corporation Tax | <input type="checkbox"/> | <input type="checkbox"/> Corporate Franchise Tax |
| <input type="checkbox"/> | <input type="checkbox"/> Partnership Tax | <input type="checkbox"/> | <input type="checkbox"/> Estate /Fiduciary Tax |
| <input type="checkbox"/> | <input type="checkbox"/> Pass-Through Partnership/S Corp | <input type="checkbox"/> | <input type="checkbox"/> Insurance Premium Tax |

Forms and Schedules Supported (check all that apply)

NOTE: Forms listed below in red are new for tax year 2018

Individual Income

- M1
- M15
- M1529
- M1AR
- M1C
- M1CAT**
- M1CD
- M1CMD
- M1CR
- M1ED
- M1HOME
- M1LS
- M1LTI
- M1M
- M1MA
- M1MOVE**
- M1MT
- M1MTC
- M1NC
- M1NR
- M1PSC
- M1R
- M1RCR
- M1REF
- M1SA**

- M1SLC
- M1UE**
- M1W
- M1WFC
- M1X
- M99
- Form PCR

Property

- CRP
- M1PR
- M1PRX

Corporation

- AFF**
- AMTI
- AMTT
- DIV

- M15C
- M4NC**
- M4 Series

- M4R**
- M4X
- NOL

- REC

S Corporation

- M8 Series
- M8X

Estate/Fiduciary

- M706
- M706Q
- M2
- M2NC**
- M2MT
- M2SB

M2SBNC

- M2X

Partnership

- M3 Series
- M3X

K Schedules

- KPC
- KPCNC**
- KPI
- KPINC**

- KS
- KSNC**

- KF

- KFNC**

Shared Forms

- AWC
- EST
- ETP
- LK**

- M23

- RD

Vouchers

- Individual Income
- Corporation
- S Corporation
- Estate/Fiduciary
- Partnership
- Insurance

- UBIT

Insurance

- IG258
- IG259
- M11
- M11AR
- M11B
- M11L

UBIT

- M15NP
- M4NP

Other

State Questions, Requirements, and Standards

This section represents the state-specific requirements and standards for tax software providers. When you submit your registration form to us, you agree to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

Standards and Requirements for Transferring Data Year Over Year

Transferring data year over year that is not initially entered accurately causes issues with processing tax returns. Tax professionals must provide confirmation of these pre-populated data elements prior to completing the tax return:

- State driver's license data elements.
- State withholding account numbers.

State Refund Expectations

Industry partners must use this statement and URL in all products:

Every return we receive is different and processing time will vary. You can follow your return through our review process by using Minnesota's [Where's My Refund?](#) system.

State Driver's License/ID Card Expectations

Industry partners must use this statement in all products:

Minnesota does not require state driver's license or ID card information.

You must provide a screenshot of driver's license and state ID language and the refund verbiage from your software product by email to Efile.DevSupport@state.mn.us.

As a Software Provider, You Agree to:

- Be approved by the IRS as an electronic transmitter.
- Review and comply with the software providers registration and standards listed on our [website](#).
- Submit software test returns and corresponding PDFs for approval in the form and manner prescribed by the agency.
- Resubmit software test returns and corresponding PDFs if correcting errors.
- Submit all returns as "linked returns" if a corresponding federal return was submitted; unless otherwise directed by the department.
- Notify the department immediately when errors in your software affect Minnesota taxpayers. Do not submit returns with known errors. Notify your Minnesota customers and us as soon as you have corrected the errors.
- Notify the department when you discover breaches, security incidents, or other improper disclosures of taxpayer data. Document specifics of the situation into an incident report, including but not limited to:
 - Date and time of incident
 - Date and time the incident was discovered
 - How the incident was discovered

- Description of the incident and the data involved, including specific data elements if known
- Potential number of taxpayer records involved, if known; otherwise, provide an estimated range if possible
- Infrastructure/systems involved (for example, laptop, server, etc.)
- Provide timely updates, corrections, and technical support for software to ensure the accuracy of Minnesota tax returns.
- Transmit taxpayer submissions on a regular basis. Notify the department and your customers if you are holding any Minnesota returns.
- Protect taxpayer data including, but not limited to:
 - Managing and protecting physical and remote access
 - Managing identities and credentials for authorized devices and users
 - Managing access permissions using the principles of least authority and separation of duties
 - Providing security awareness training to information users, including managers, senior executives, and contractors
 - Providing role-based security to personnel with assigned security roles and responsibilities
 - Protecting data in transit and at rest
 - Protecting against data leaks
 - Destroying all data in accordance to your organizations record retention policy
 - Removing all data or destroying storage devices and media before they leave control of the organization
 - Improving and updating protection processes and system security plans
 - Monitoring systems for anomalous activity
 - Implementing cybersecurity practices as a part of human resources
 - Developing and implementing risk and vulnerability management
- Contact the department to address issues, answer questions, and maintain open communication.
- Submit for approval all forms included in your software in a PDF format using the *2018 Transmittal for Substitute Form Approval* to Efile.FormApproval@state.mn.us.
- Include the Minnesota assigned software ID number on all forms in the location stated in the guidelines.
- Provide printer-friendly forms to your customers and include PDF printer-setting instructions according to our specifications listed on our [website](#).
- Follow voucher specifications listed on our [website](#).
- Generate only tested and approved forms from your certified software.
- Send a copy of all general communications you send to your Minnesota software customers to EFile.DevSupport@state.mn.us.
- Authorize the department to feature your company in materials identifying you as a certified software provider.
- Pass certification testing, substitute forms approval, and fraud leads reporting testing for each product according to requirements.

Failure to meet any of these requirements may result in the denial of your application or the removal of your organization from the ranks of approved software providers, and the rejection of all electronic or paper returns submitted using your products. The department's decision is final and reinstatement is at the sole discretion of the department.

Minnesota Fraud Leads Reporting

Software providers must produce reports that include identifying potential fraudulent behavior or patterns and include any tax return information provided by that person. You must report fraudulent behavior to Minnesota on a weekly basis, identifying any person whose return you believe could be fraudulent. In addition, if you have reason to believe an individual violated a relevant criminal law, you must disclose the person's tax return information to the state of Minnesota. Upon accepting you as a software provider, you will be given details on the leads reporting schema and reporting requirements. As part of certification testing, you will be required to submit lead reports.

State Specific Questions

1. What refund products or payment vehicles do you offer to your customers? If you partner with an entity to provide or process refunds (for example, Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company.
2. Do you require your users/customers to download and apply product updates to continue to electronically file or print tax returns with your software? Please explain your timeline and process once an update is available for your product.
3. Do you receive, store, process, or transmit taxpayer data through your own private data centers or a cloud computing environment? If you are using a cloud computing environment, are you able to track and monitor the geographic location of taxpayer data?

Data Breach Reporting

In addition to the requirements stated above, Software Providers executing this agreement are subject to the data breach notification laws and regulations of the State of Minnesota including, but not limited to, [Minn. Stat. § 325E.61](#).

Signature:

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

Initial I acknowledge that all electronic returns received by Minnesota Department of Revenue generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.

Initial I acknowledge that all paper returns received by Minnesota Department of Revenue generated from this software will be printed from the initially approved product version, or a subsequent product update.

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

Initial As the authorized representative of the above-named organization, I affirm that my organization agrees to abide by all of the requirements listed above. I understand the Minnesota Department of Revenue reserves the right to revoke its approval acceptance of any person or company that does not adhere to the above-stated requirements and may refuse to accept any additional returns from such entity.

If accepted as an approved Software Provider, my organization agrees to provide the Minnesota Department of Revenue with information about my company that is true, accurate, current, and complete. I understand that if anyone from my organization knowingly or negligently provides any information that is untrue, inaccurate, obsolete, or incomplete, the department has the right to immediately restrict, suspend, or terminate my account.

| | | |
|---|---|----------------|
| Electronic Signature (<i>Authorized representative</i>) | Date | Contact Number |
| Email Address | <input type="checkbox"/> I understand that checking this box constitutes a legal signature that I acknowledge and agree to the above terms of acceptance. | |