



— DEPARTMENT OF —
REVENUE
STATE OF MISSISSIPPI

Income Tax Letter of Intent

Tax Year 2020

This form must be completed and submitted to efile@dor.ms.gov by September 1st, 2020

2020 Tax Software Provider Mississippi Department of Revenue

Letter of Intent

By submitting this Letter of Intent (LOI) to the Mississippi Department of Revenue, you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms.

Failure to meet the standards or requirements set forth in this LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic or paper returns submitted using your products.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Vendor ID	State Tax Account Number
Address	Product Address/URL	Company FEIN
City	State	Zip Code
If you have more than one product name, list your other product names here:		
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 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)	

You must complete a separate LOI form for each unique product your company offers. If you submit an incomplete form, your request to participate in electronic or paper submissions may be denied.

Authorized access to the State Exchange System

Please provide information for the employees you are authorizing to have access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

NOTE: Even if the individuals are the same as what you've listed on the first page, please also include them here.

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

Please attach additional sheet with authorized users if necessary. The list you provide must include the information requested in the table above.

Type of software product

- DIY/Consumer (Web-Based)
 DIY/Consumer (Desktop)

- Professional/Paid Preparer (Web-Based)
 Professional/Paid Preparer (Desktop)

Tax types supported

Please check all that apply

- Forms E-File
 Individual Income Tax
 Estate/Trust/Fiduciary Tax

- Forms E-File
 Corporate/Franchise Tax
 Pass-Through Partnership/S-Corp

Rebranded software products

Complete this section only if your product is rebranded.

In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licenses your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). Enter the appropriate class code for the rebranded product in class code box below.

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user has the ability to add their own logos and/or splash screens. They cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party has the ability to alter/change 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 product information if necessary.

For Rebranded Products, the Mississippi Department of Revenue has the following requirements for e-file ATS approval:

- Rebranded Products with Class Code 2 are required to complete the full e-file ATS approval process
- Rebranded Products with Class Code 1 are not required to complete the e-file approval unless they have a unique State Software ID

Substitute forms registration

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

State Substitute Form Vendor 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>		

Forms and schedules supported (check all that apply) Not an e-file form

Individual

Forms E-File

- 71-661 Installment Agreement
- 80-105 Individual Resident Return
- 80-106 Individual/Fiduciary Tax Voucher
- 80-107 Income/Withholding Tax Schedule
- 80-108 Itemized Deductions Schedule
- 80-110 Individual EZ Resident Return
- 80-115 Individual Declaration for E-file

Forms E-File

- 80-155 Net Operating Loss Schedule
- 80-160 Credit for Tax Paid To Another State
- 80-205 Non-Resident/Part-Year Resident
- 80-315 Reforestation Tax Credit
- 80-320 Interest and Penalty Worksheet
- 80-401 Tax Credit Summary Schedule

Fiduciary

Forms E-File

- 81-110 Fiduciary Return
- 81-115 Fiduciary Declaration for E-file

Forms E-File

- 81-131 Fiduciary Schedule K
- 81-132 Fiduciary Schedule K-1

Corporate

Forms E-File

- 83-105 Corporate Income and Franchise
- 83-110 Corporate Franchise Tax Schedule
- 83-115 Corporate Declaration for E-file
- 83-120 Balance Sheet
- 83-122 Net Taxable Income Schedule
- 83-124 Direct Accounting Income Statement
- 83-125 Business Income Apportionment
- 83-150 Nonbusiness Income Worksheet

Forms E-File

- 83-155 Net Operating Loss & Capital Loss
- 83-180 Application for Automatic Extension
- 83-300 Corporate Income Tax Voucher
- 83-305 Underestimate of Corporate Income
- 83-310 Summary of Net Income Schedule
- 83-391 Insurance Company Income Tax
- 83-401 Income Tax Credit Summary
- 83-450 New Jobs Tax Credit

Pass-Through Partnership/S-Corporation

Forms E-File

- 84-105 Pass-Through Entity Tax Return
- 84-110 S-Corporation Franchise Tax Schedule
- 84-115 Pass-Through Entity E-file Declaration
- 84-122 Pass-Through Entity Net Taxable Income
- 84-124 Direct Accounting Income Statement
- 84-125 Business Income Apportionment
- 84-131 Schedule K

Forms E-File

- 84-132 Schedule K-1
- 84-150 Nonbusiness Income Worksheet
- 84-155 Net Operating Loss Schedule
- 84-300 Pass-Through Entity Income Voucher
- 84-380 Non-Resident Income Tax Agreement
- 84-387 Partnership Income Tax Voucher
- 84-401 Tax Credit Summary Schedule

Agency requirements

This section identifies agency requirements expectations for communicating information to users of the software product.

Issue notification and resolution requirements

This section represents the Mississippi Department of Revenue issue notification and issue resolution standards. If something is discovered with your software that causes issues for tax returns sent to Mississippi, we expect an email sent to efile@dor.ms.gov with the following information:

- Date the issue was discovered
- Description of the issue
- Actual or estimated number of taxpayer records involved
- Specific data elements involved
- Information that has been passed on to the taxpayer about the issue
- Plan for correcting the issue/Estimated date the issue will be corrected

Production return submission requirements

All returns generated from this software must be electronically filed or printed from the initially approved software or a subsequent product update.

Product update requirements

Users/customers of desktop products who attempt to file 10 or more business days after a production release, must be required to download and apply the product update.

Schema requirements

Your software must adhere to the schema requirements included in the authentication and return header. Agency schema information and requirements can be found on the FTA State Exchange System.

Testing and submission requirements

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

System security requirements

You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. This includes but is not limited to when it is on-line, off-line, at rest, and in transit. The Mississippi Department of Revenue does not prescribe the security requirements for your system. Cyber security resources such as the National Institute of Standards and Technology or the Department of Defense Security Technical Implementation Guide are examples of national resources available to assist you with this process.

Customer Communications

This section identifies information the Mississippi Department of Revenue is requiring the software providers to communicate with customers.

Disclosure and use of information language expectations

The following consent language must be added to electronic filing software to notify the user.

For Do-It-Yourself software:

By using a computer system and software to prepare and transmit return(s) electronically, I consent to the disclosure of all information pertaining to my use of the system and software to the Mississippi Department of Revenue, as applicable by law, and to the transmission of my tax return(s).

For Tax Professional software:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the Mississippi Department of Revenue, as applicable by law.

For Business software:

By using a computer system and software to prepare and transmit this business return electronically, I consent to the disclosure of all information pertaining to the user of the system and software to create this business return and to the electronic transmission of this business tax return to Mississippi Department of Revenue.

Driver's license/ID card expectations

Mississippi Department of Revenue is providing the following expectations and information:

For e-file returns:

Mississippi Department of Revenue requires the DL/ID card information to be included with the tax return but won't reject the e-file return.

For printed/paper forms:

Mississippi Department of Revenue does not require the DL/ID card information on printed/paper forms.

Mississippi Department of Revenue is providing 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 messages are expected to be shown to end-users within the software in a way to maximize the likelihood the message is read.

Statement: *In an effort to combat stolen identity tax fraud and to protect you and your tax refund, Mississippi is requesting your driver's license or state issued identification card information. The return will not be rejected if you do not provide a driver's license or state-issued identification. Providing the information can only help process the return more quickly.*

Refund expectations

Mississippi Department of Revenue is providing a statement about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the agency in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

Statement: *Due to the increase in fraudulent activity, the Mississippi Department of Revenue has implemented additional procedures and safeguards into our return processes in an effort to mitigate potential fraud. These processes will validate income tax returns and credits reported prior to issuing requested refunds. As a result, these additional procedures may cause a delay in refund processing in order to ensure that the right refunds are being paid to the right taxpayers.*

Additional Requirements

- All Individual Income returns must be linked to a corresponding Federal return. Business and Fiduciary returns may be unlinked.
- The State Software ID listed in this LOI MUST match the Software ID tag in the XML of each submission you send to the state, both in testing and once the tax season begins. Any submission that doesn't match a Software ID we have in our database will be rejected.
- In the space below, please include a limitation report that explains any standards or part of our e-file test package that will not be included because it isn't supported by your software. If you fail to include a limitation report, it could cause unnecessary rejections of your test submissions:

Acknowledgments and signature

- I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software.
- I acknowledge all electronic returns received by Mississippi Department of Revenue generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- I acknowledge all paper returns received by Mississippi Department of Revenue generated from this software will be printed from the approved product version, or a subsequent product update.
- I acknowledge Mississippi Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to Mississippi Department of Revenue.
- I acknowledge users/customers of desktop products who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

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 Mississippi 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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