



NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE

North Carolina

Letter of Intent
For
MeF Software Developer ATS Testing

Tax Year 2018

E-File and Development Unit

NCTaxEfile@ncdor.gov

(919) 814-1500

Due by November 2, 2018



Instructions for the 2018 Letter of Intent for MeF Software Developer Testing North Carolina Department of Revenue

The North Carolina Department of Revenue (NCDOR) Letter of Intent (LOI) for Modernized Electronic Filing (MeF) software developer testing must be completed annually prior to your participation in the North Carolina MeF program. A separate LOI must be submitted for each product that will submit returns electronically. NCDOR will utilize the State Exchange System (SES) to securely distribute the LOI, eFile schemas, business rules, ERO guides and other materials that pertain to our MeF program. After the LOI has been completed in its entirety, access will be granted to those providers to view and/or download the required information needed for ATS testing.

The deadline for the LOI is **November 2, 2018**. If you have any questions, please send an email to NCTaxEfile@ncdor.gov.

1. Complete the LOI in its entirety but only complete the sections that are relevant to ***eFile only***.
2. For the North Carolina Department of Revenue, there is a separate LOI to produce substitute paper forms. Please visit <https://www.ncdor.gov/software-developer-substitute-tax-forms> to complete the registration form for this approval process.
3. A separate LOI must be submitted for each software product.
4. The software development company and your name must be listed as an "Industry Authorized User" in the SES before you are granted access to NCDOR eFile documents.
5. The National LOI must be in the SES as well prior to access being granted to the state LOI.
6. The software developer test lead for NCDOR is LaSonya Jenkins. She will be your point of contact for all of your software developer testing needs. All emails should be sent to the NCTaxEfile@ncdor.gov as she will be monitoring this email account daily.

2018 Tax Software Provider North Carolina Letter of Intent for MeF Software Developer (ATS) Testing

This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the North Carolina Department of Revenue. By submitting this registration form to NCDOR, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

This LOI also incorporates all of the terms, requirements, and standards set forth in the Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet any of the standards or requirements set forth in the national letter of intent or in this specific 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 returns submitted using your products.

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

This form must be completed and submitted to LaSonya Jenkins at NCTaxEfile@ncdor.gov no later than November 2, 2018.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
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)	

Type of Software Product

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

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

Tax Types Supported (Check all that apply)

E-File

- Individual Income Tax
- Corporate Income/Franchise Tax (C & S-Corp)
- Partnership Tax

Rebranded Software Products

Software Companies: Use this section only if this product is rebranded with the approval of the Software Publisher, who is the original creator of the software and signer of the LOI. 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, Generation of LEADS reports, STAR Requirements, etc) does not pose any additional risk to the tax ecosystem.*
- *Rebranding where the organization who 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) does not pose additional risk to the ecosystem.*

Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **

*If there are more than 5 software products that have rebranded under a different name, please list them on a separate sheet and attach with your LOI submission.
 ** If available.

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

NCDOR will require all software products that were tested and approved for TY2017 to submit LOI’s for those same products for TY2018 testing. We understand that some of those products maybe rebranded products but those will be the only rebranded products that will be tested. We will not require any additional rebranded products for testing this year but include the names of the rebranded products in the LOI.

Forms and Schedules Supported (check all that apply)

Individual Income Tax Forms

- D-400 – Individual Income Tax (Original)
- D-400 – Individual Income Tax (Amended)
- D-400 Schedule S – Supplemental Schedule
- D-400 Schedule PN – Part-Year and Nonresident Schedule
- D-400TC – Individual Income Tax Credits
- D-400 Schedule AM – Amended Schedule
- NC-Rehab – Historic Rehabilitation Tax Credits
- NC-478 – Summary of Tax Credits Limited to 50% of Tax
- NC-478 Pass-Through – Pass-through Schedule for NC-478 Series
- NC-478G – Tax Credit for Investing in Renewable Energy Property
- NC-478L – Tax Credit for Investing in Real Property
- NC-40 – Individual Estimated Income Tax
- D-410 – Application for Extension for Filing Individual Income Tax Return
- D-400V – Individual Income Payment Voucher
- D-400V - Amended Individual Income Payment Voucher
- NC-EDU – North Carolina Education Endowment Fund Contribution

Corporate Income & Franchise Tax Forms

- CD-401S – S Corporation Tax Return (Original)
- CD-401S – S Corporation Tax Return (Amended)
- CD-405 – C Corporation Tax Return (Original)
- CD-405 – C Corporation Tax Return (Amended)
- CD-405 CW – Combined Corporate Income Tax Worksheet
- CD-418 – Cooperative or Mutual Association
- CD-425 – Corporate Tax Credit Summary
- NC-478 – Summary of Tax Credits Limited to 50% of Tax
- NC-478G – Tax Credit for Investing in Renewable Energy Property
- NC-478L – Tax Credit for Investing in Real Property
- NC-478 Pass-Through – Pass-through Schedule for NC-478 Series
- NC K-1 for Form CD-401S – Shareholder's Share of North Carolina Income, Adjustments, and Credits
- NC-Rehab – Historic Rehabilitation Tax Credits
- CD-V – Franchise and Corporate Payment Vouchers
- CD-V - Amended Franchise and Corporate Payment Vouchers
- CD-419 – Application for Extension for Franchise and Corporate Income Tax
- CD-429 – Corporate Estimated Income Tax
- NC-EDU – North Carolina Education Endowment Fund Contribution

Partnership Income Tax Forms

- D-403 – Partnership Income Tax Return (Original)
- D-403 – Partnership Income Tax Return (Amended)
- D-403TC – Partnership Tax Credit Summary
- NC-478 – Summary of Tax Credits Limited to 50% of Tax
- NC-478G – Tax Credit for Investing in Renewable Energy Property
- NC-478L – Tax Credit for Investing in Real Property
- NC-478 Pass-Through – Pass-through Schedule for NC-478 Series
- NC-Rehab – Historic Rehabilitation Tax Credits
- NC K-1 for Form D-403 – Partner's Share of North Carolina Income, Adjustments, and Credits
- D-410P – Application for Extension for Filing Partnership, Estate, or Trust Tax Return
- D-403V – Partnership Income Payment Voucher

Communication and Expectations

Documents and Materials

North Carolina e-file form documentation will be posted/provided at the following locations:

- FTA State Exchange System (SES)

Refund Expectations

To assist Taxpayers and Tax Professionals expecting refunds, North Carolina Department of Revenue is providing a URL about refund processing. Industry partners should use this URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is communicating a consistent refund timing message.

URL: <https://www.ncdor.gov/file-pay/refund-process>

State Driver's License/ID Card Expectations

To help Taxpayers, Tax Professionals, and Industry partners understand the jurisdiction requirements for State Driver's Licenses or ID Cards, North Carolina Department of Revenue is providing the following expectations:

For e-file returns:

- North Carolina Department of Revenue does not want to receive the DL/ID Card Information with the tax return
- North Carolina Department of Revenue wants to receive the DL/ID Card Information with the tax return
- North Carolina Department of Revenue requires the DL/ID Card Information be included with the tax return but will not reject the e-file return
- North Carolina Department of Revenue will reject e-file returns if the DL/ID Card Information is not included with the tax return

To assist Taxpayers and Tax Professionals filing returns, North Carolina Department of Revenue is providing a statement regarding expectations for the DL/ID Card. Industry partners will use this statement to communicate and help set the appropriate expectations with external stakeholders.

Statement: In an effort to protect your identity and combat tax fraud, many state revenue agencies are requesting that filers provide their driver's license or state-issued ID number. While providing this information is encouraged, it is optional and not required in order to file your North Carolina taxes.

In addition to the text provided above, eFile providers please ensure your communication within your software such as help text and/or FAQs **DOES NOT**:

- Indicate that providing it (DL/ID Card) will cause the return to process quicker
- Indicate that returns without it could face delays or that the taxpayer may have to supply additional information
- Indicate how it affects the acceptance or rejection of the return
- Indicate that if the taxpayer does not have or does not want to provide it that they should mail the return rather than eFile

Questions, Requirements, Standards and Recommendations

This form must be completed annually prior to your participation in the North Carolina Modernized Electronic Filing program. NCDOR will utilize the State Exchange System (SES) to securely distribute registration forms, eFile schemas, business rules, ERO guides and other related materials as it relates to the MeF program.

The deadline for the Tax Software Provider Registration form is **November 2, 2018**. If this form is not received, you will not receive access to the Tax Year 2018 IIT or BIT eFile documents stored in the SES.

Specific Questions

1. Do you support unlinked NCDOR returns?
 - a. Yes
 - b. No

2. Will you offer a Free File Product for Tax Year 2018? If yes, please complete the information below:
 - a. Free File Product Name –

 - b. Free File Contact Name –

 - c. Contact Phone Number –

 - d. Contact Email Address –

3. Would you like NCDOR to publish your E-File Marketing and Sales Contact Information on our website? If yes, please complete the information below:
 - a. E-File Marketing Sales Contact Name –

 - b. Contact Phone Number and/or Email Address –

4. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds (e.g. Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

As an authorized representative, I agree on behalf of our entity that we will comply with NCDOR's tax preparation software standards and all of the requirements listed below.

- a. Provide the requested information about your company to ensure you receive all future software developer emails.
- b. Notify NCDOR, customers, and clients immediately if computation errors or other variable data errors are found. Please contact the E-File and Development Unit via email at NCTaxEfile@ncdor.gov. Identify the computation and/or data errors that were found and establish when these errors will be resolved.
- c. Submit a corrective action plan to NCDOR within three (3) business days of error discovery.
- d. Correct errors within seven (7) business days of submitting the corrective action plan, and provide NCDOR with satisfactory evidence that the errors have been corrected and customers/clients have been notified of such.
- e. Failure to comply with the correction of computation errors or other variables data errors will result in a loss of software approval and removal from the NCDOR's website for public viewing for a period of time. This period of time will be at the discretion of the NCDOR.
- f. The NCDOR will reject an e-Filed return and revoke approval of software products until the developer becomes compliant.
- g. Provide a copy of the software or the URL within five (5) business days from the date of request if computation errors or other variable data errors are suspected.
- h. E-File approvals for MeF ATS testing and Substitute Form approvals are two separate approval processes. If your software product has not been approved to produce substitute North Carolina Tax forms, refrain from selling, releasing, licensing, or distributing tax packages to customers without placing a semitransparent watermark on each unapproved form that states "UNAPPROVED FORM: DO NOT FILE". This watermark is to be printed diagonally across the form in bold, capital letters in Arial 60pt font. Only approved current year forms should not have this watermark. Software developers understand that this watermark will enable NCDOR to readily identify these forms and to reject them.

Signature

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

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

- I acknowledge North Carolina Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any electronic returns submitted to North Carolina Department of Revenue.

- I acknowledge users/customers of this product who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

As the representative of the above-named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements listed above. The North Carolina Department of Revenue reserves the right to revoke approval acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to above stated requirements.

As an approved North Carolina Department of Revenue provider, I agree to provide true, accurate, current, and complete information about my company. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, the North Carolina Department of Revenue has the right to deny, suspend, or terminate my account.

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