North Carolina

Income Tax Letter of Intent

Tax Year 2022

This form must be completed and submitted to **Software Provider Support** by September 19, 2022 and **eFile** by November 1, 2022.

Instructions for the 2022 Letter of Intent for eFile and Substitute Tax Forms
North Carolina Department of Revenue

The North Carolina Department of Revenue (NCDOR) Letter of Intent (LOI) must be completed annually prior to your participation in substitute tax forms and/or Assurance Testing System (ATS) testing with the Department. All tax service providers Electronic Return Originators (ERO), primary/secondary software developers, transmitters and Payroll Service Providers (PSPs) that want to include North Carolina tax forms in their tax preparation software for electronic and/or paper filing must obtain prior approval from the North Carolina Department of Revenue. Only after the North Carolina Department of Revenue has received a completed LOI, will access be granted to view and/or download the required information needed for testing and approval.

LOI Submission Instructions

For the software providers that will only participate in substitute tax form re-production testing, please submit the completed LOI to by **September 19, 2022.**

For the software providers that will only participate in eFile testing, please submit the completed LOI to NCTaxEfile@ncdor.gov by **November 1, 2022**.

For the software providers that will participate in both eFile and substitute tax forms testing, please submit the completed LOI to NCTaxEfile@ncdor.gov and AllAboutForms@ncdor.gov on or before the applicable due date noted above.

General LOI Submission Instructions

1. Complete the LOI in its entirety by providing all the requested information. An incomplete LOI will be rejected and access to forms, specifications, schemas, business rules and other documents that are needed for testing and approval will not be provided.
2. A separate LOI must be submitted for each product that will be submitted for eFile and forms testing.
3. Each rebranded product must be itemized in the "Rebranded Software Products" section of the LOI form.
4. Test Submissions for electronic and/or paper forms will not be reviewed until the LOI has been received and approved.
5. Access to the State Exchange System (SES) is required to obtain the LOI and testing documentation.

State Exchange System Access

Please note that FTA will not allow access to shared email accounts or to emails for Gmail, Yahoo...etc. Please ensure the email address that is provided matches the domain name (the part after the @ symbol) of the company that is present in the SES. If the email provided does not match what is in the SES, contact FTA at support@taxadmin.org for assistance.

Once access is granted to the LOI folder and the LOI has been submitted to NCDOR for review and is approved, the individuals listed in the LOI under the section "Authorized access to the State Exchange System" will be granted access to the information that is designated in the completed LOI.

eFile Specific Instructions

1. Software Developer Test Lead is LaSonya Jenkins and she will be the primary contact for all of your ATS testing needs. Please ensure that you send emails to NCTaxEfile@ncdor.gov only and not to her directly.

2. Software Developer (SD) Code is created by the software provider and not NCDOR. The SD code must be a maximum 10 characters and can consist of both letters (a-z) and numbers (i.e., EFILETAXES, TAXES101NC).

Substitute Tax Forms (Forms) Specific Instructions

1. Submit final versions of the forms at least (5) business days prior to the approved by due dates listed in the SD Resources folder in the State Exchange System (SES) or 30 business days from access to the SES, whichever is earlier.
2. Software Providers that want to include NC tax forms in their preparation software for filing paper state tax returns must obtain prior approval from NCDOR. Email questions about the process to AllAboutForms@ncdor.gov.

2022 Tax Software Provider North Carolina Department of Revenue 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 North Carolina Department of Revenue you will need to complete this form and submit it to the contact(s) listed on page 2 under the "LOI Submission Instructions" section.

By submitting this Letter of Intent (LOI) to the North Carolina Department of Revenue, 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 may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

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

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 North Carolina Department of Revenue 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:

- Complete and submit this form for Substitute Forms by September 19, 2022 and for ATS by November 1, 2022.
- Substitute forms approval must be completed by the dates referenced in the SD Required Approval Dates in the SD Resource folder.
- Assurance testing (ATS) begins on TBD.
- Last day we will accept initial e-file tests December 31, 2022.
- E-file tests must be completed and approved by March 3, 2023.
- Paper tests must be completed and approved by the dates listed in the SD Resources folder in the SES.

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	Software Developer Code (eFile only)
DBA name	NACTP vendor ID	
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.

Software Developer Identification Number (SD 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
Primary Executive Manager of Forms Contact	Phone	Email address

Secondary Executive Manager of Forms Contact	Phone	Email address

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.

Authorized access to the State Exchange System

On page 16, provide information for each employee you are authorizing for access to the State Exchange System.

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	☐ Substitute forms	☐ e-file
Estate/Trust/Fiduciary Tax	☐ Substitute forms	☐ e-file
Partnership Tax	☐ Substitute forms	☐ e-file
Corporation/Franchise Tax (C-Corp & S-Corp)	☐ Substitute forms	☐ e-file
Sales and Use Tax	☐ Substitute forms	
Withholding Tax	☐ Substitute forms	

Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licensing your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). 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 North Carolina Department of Revenue has the following requirements for substitute forms and/or e-file ATS approval.

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

E-file mandates or requirements

NCDOR does not have any mandates for MeF tax schedules.
NCDOR has mandated the electronic filing of forms NC-3 (original), NC-3X (amended) and all supporting W2 and 1099 wage and income statements. The registration process to electronically file these forms can be found on the Department's website at https://www.ncdor.gov/taxes-forms/withholding-tax/enc3.

Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports

Forms and schedules	Substitute forms	e-file
Individual income tax		
D-400 – Individual Income Tax Return	☐	☐
D-400 Schedule S – N.C. Adjustments for Individuals	☐	☐
D-400 Schedule A – N.C. Itemized Deduction	☐	☐
D-400 Schedule PN – Part-Year Resident and Nonresident Schedule	☐	☐
D-400 Schedule PN-1 – Other Additions and Other Deductions	☐	☐
D-400TC – Individual Income Tax Credit	☐	☐
D-400 Schedule AM – Amended Schedule	☐	☐
NC-NOL – Net Operating Loss Worksheet **(NEW)**	☐	☐
D-410 – Application for Extension for Filing Individual Income Tax Return	☐	☐
NC-40 – Individual Estimated Income Tax	☐	☐
D-400V – Individual Income Payment Voucher	☐	☐
D-400V – Amended Individual Income Payment Voucher	☐	☐
D-422 – Underpayment of Estimated Tax by Individuals (**Substitute Forms only**)	☐	
D-422A – Annualized Income Installment Worksheet (**Substitute Forms only**)	☐	
Estate/Trust/Fiduciary Tax		
D-407 – Estates and Trusts Income Tax Return	☐	☐
D-407TC – Estates and Trusts Tax Credit Summary	☐	☐
D-410P – Application for Extension for Filing Partnership, Estate or Trust Tax Return	☐	☐
D-407 NC K-1 – Beneficiary's Share of NC Income, Adjustments and Credits	☐	☐

Forms and schedules	Substitute forms	e-file
D-407V – Estates and Trusts Payment Voucher (**eFile only**)		☐
Partnership Tax		
D-403 – Partnership Income Tax Return	☐	☐
D-403TC – Partnership Tax Credit Summary	☐	☐
D-410P – Application for Extension for Filing Partnership, Estate or Trust Tax Return	☐	☐
D-403V – Partnership Income Payment Voucher (**eFile only**)		☐
D-403 NC K-1 – Partner's Share of NC Income, Adjustments and Credits	☐	☐
NC-40 PTE – Taxed Partnership Estimated Income Tax **(NEW)**	☐	
NC-NPA – Nonresident Partner Affirmation (**Substitute Forms only**)	☐	
Corporate and Franchise Tax		
CD-401S – S-Corporation Tax Return	☐	☐
CD-405 – C-Corporation Tax Return	☐	☐
CD-405 CW – Combined Corporate Income Tax Worksheet	☐	☐
CD-425 – Corporate Tax Credit Summary	☐	☐
CD-V – Franchise and Corporate Payment Vouchers	☐	☐
CD-V – Amended Franchise and Corporate Payment Vouchers	☐	☐
CD-418 – Cooperative or Mutual Association 2022 (**Substitute Forms only**)	☐	
CD-419 – Application for Extension for Franchise and Corporate Income Tax	☐	☐
CD-429 – Corporate Estimated Income Tax	☐	☐
CD-429B – Underpayment of Estimated Tax by C-Corporations (**Substitute Forms only**)	☐	
NC K-1 CD-401S – Shareholder's Share of NC Income, Adjustments and Credits	☐	☐
CD-429 PTE – Taxed S Corporation Estimated Income Tax **(NEW)**	☐	
NC-NA – Nonresident Shareholder Agreement (**Substitute Forms only**)	☐	
Sales and Use Tax Forms		
E-500 – Sales and Use Tax Return	☐	
E-536 – Schedule of County Sales and Use Taxes	☐	
E-500E – Combined General Rate Sales and Use Tax Return	☐	
E-500F – Motor Vehicle Lease and Rental Tax Return	☐	
E-500G – Scrap Tire Disposal Tax Return	☐	
E-500H – White Goods Disposal Tax Return	☐	
E-500K – Solid Waste Disposal Tax Return	☐	
E-500L – Service Charge/Prepaid Wireless Telecommunications Return	☐	
E-585 – Nonprofit & Governmental Entity Claim for Refund State and County Sales and Use Taxes	☐	

Forms and schedules	Substitute forms	e-file
E-585S – Incentive Claim for Refund State and County Sales and Use Taxes	☐	
E-536R – Schedule of County Sales & Use Tax Claim for Refund	☐	
E-588 – Business Claim for Refund State and County Sales and Use Taxes	☐	
E-588J – Claim for Refund Machinery, Equipment and Fuel Tax Return	☐	
E-595E – Streamlined Sales and Use Tax Agreement	☐	
Withholding Tax Forms		
NC-3 – Annual Withholding Reconciliation	☐	
NC-5 – Withholding Return	☐	
NC-5A – Applied For Status Withholding Return	☐	
NC-5X – Amended Withholding Return	☐	
NC-5P – Withholding Payment Voucher	☐	
NC-5PA – Applied For Status Withholding Payment Voucher	☐	
NC-5PX – Amended Withholding Payment Voucher	☐	
NC-5Q – Quarterly Income Tax Withholding Return	☐	
NC-3X – Amended Annual Withholding Reconciliation	☐	
NC-4 – Employee's Withholding Allowance Certificate	☐	
NC-4EZ – Employee's Withholding Allowance Certificate	☐	
NC-4 NRA – Nonresident Alien Employee's Withholding Allowance Certificate	☐	
NC-4P – Withholding Certificate for Pension or Annuity Payments	☐	
Common/shared forms supported		
NC-478 – Summary of Tax Credits Limited to 50% of Tax	☐	☐
NC-478 Pass Through – Pass-through Schedule for NC-478 Series	☐	☐
NC-EDU – North Carolina Education Endowment Fund Contribution	☐	☐
NC-Rehab – Historic Rehabilitation Tax Credits	☐	☐
NC-PE – N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts	☐	☐
NC-K1 Supplement Schedule – Owner or Beneficiary's Share of N.C. Additions and Deductions	☐	☐
Gen 58 – Power of Attorney and Declaration of Representative	☐	
EFT-100C – ACH Credit Payment Method Authorization Agreement	☐	
EFT-100D – ACH Debit Payment Method Authorization Agreement	☐	
NC-BR – Business Registration Application for Income Tax Withholding, Sales and Use Tax and Other Taxes and Service Charge	☐	

Electronic amended returns

North Carolina Department of Revenue requests you support electronic amended returns for those available through MeF.

Software limitations

List all limitations (electronic and/or paper) of your software product. Failure to supply this information will delay the results of your testing and approval. If additional space is needed please attach additional page(s).

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 North Carolina Department of Revenue issue notification and issue resolution standards.

1. If computation errors exist within the software or if production errors occur while processing substitute forms, notify NCDOR and customers within three (3) business days of discovery of the error/issue.

    a. Provide the NCDOR with a corrective action plan within 2-3 business days after discovery of the error/issue that provides the following details:

        i. Date when the error and/or issue was initially identified

        ii. Date the error/issue will be corrected

        iii. Date when the update will be released

        iv. Date when update was communicated to customer

        v. Provide a copy of the customer communication

    b. Developers will have ten (10) business days from the date of contact to correct the issue, obtain form approval for corrected form(s) and/or resubmit an eFile submission to validate the correction.

    c. Failure to comply with any correction of computation errors or the variable data errors will result in the loss of software and/or forms approval and removal from NCDOR's website.

    d. Regression test software updates, code fixes and error corrections to ensure the fix did not impact any other fields on either the electronic or paper return.

    e. Provide the Department with a copy of the communication to the taxpayers and/or tax professionals regarding the issue and resolution. This is needed in the event the Department is contacted by the taxpayer or tax professional.

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the office of Josh Stein, Attorney General must also be reported to the North Carolina Department of Revenue.

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.

1. Electronic submissions and paper tax returns must fully comply and meet the standards set forth in the Electronic Return Originator (ERO) Guides, Requirements for the Approval of Tax Forms document and the LOI. If not, the electronic returns and paper returns will be rejected.
2. NCDOR does not endorse any software products that supports the electronic filing and/or reproduction of state forms. Therefore, refrain from promoting and/or advertising software that is endorsed by NCDOR.
3. Authorizes NCDOR to include your entity's name in various public information material designated to inform Tax practitioners and the public about software developers who have agreed, complied or failed to comply with NCDOR guidelines and requirements that are included in the ERO and requirements for the Approval of Tax Forms document.

Forms:

1. Submit all forms following the form specifications published in the current year's "Requirements for the Approval of Substitute Tax Forms."
2. Developers will produce all forms in a specified set as listed in the "Requirements for the Approval of Substitute Tax Forms" document.
3. Prior to receiving approval for each North Carolina form indicated on the Letter of Intent, refrain from selling, releasing, licensing, or distributing tax packages to customers without placing a semi-transparent water mark 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 60 pt. 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 reject them.
4. Review public website forms independently of the forms approval process. Any developer selecting to support public website forms will take on the legal responsibility for any misstatements solely as they will not be reviewed by the NCDOR.

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 North Carolina Department of Revenue schema requirements in the State Exchange System (SES).

System security requirements

The North Carolina Department of Revenue 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.

Customer Notices

This section identifies information North Carolina Department of Revenue 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 North Carolina Department of Revenue.*

> **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* North Carolina Department of Revenue.

> **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 North Carolina Department of Revenue.*

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

North Carolina Department of Revenue is providing the following expectations and information:

For e-file returns:

North Carolina Department of Revenue requests the DL/ID card be included with the return but won't reject the return if it's not included.

North Carolina 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 message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

> **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.*

Refund expectations

North Carolina Department of Revenue is providing a URL and/or a statement for refund processing. 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:** https://www.ncdor.gov/file-pay/refund-process

> **Statement:** *You can check the status of your refund online at https://www.ncdor.gov/file-pay/refund-process. In order to view status information, you will be prompted to enter your social security number along with the exact amount of your refund. You can also call our toll-free refund inquiry line at 1-877-252-4052, 24 hours a day, 7 days a week. Refund checks are written weekly. If you contact our refund inquiry line and you are advised that your check has not been written, please wait 7 days before calling the refund inquiry line again.*

Taxes due expectations

North Carolina Department of Revenue is providing a URL and/or a statement about taxes due, such as due dates and payment methods. 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:** *https://www.ncdor.gov//file-pay*

> **Statement:** *If you owe additional tax, you can pay via your software provider or on the Department's website via bank draft or debit/credit card. To pay online, go to the Department's website at https://www.ncdor.gov//file-pay. Benefits of paying online include the ability to schedule payments and the security of knowing your payment has been received.*

To help promote the use of the Department's electronic payment options via our website, we would like to request Software Developers add a QR code to your printed instruction documents that are provided to taxpayers. The QR code should direct the taxpayers to the Department's File and Pay website for the applicable payment forms. The QR code(s) should not be placed on vouchers and/or returns. The links for the QR Codes will be located in the SES.

Agency questions

This section represents questions the North Carolina Department of Revenue has for the software provider about their product.

General Questions

1. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds, please provide the names and bank routing numbers (RTNs) of each company. Attach a Separate sheet if necessary.

eFile Specific questions

1. Do you support the following:
   a. Unlinked   Yes ☐   No ☐
   b. Foreign address   Yes ☐   No ☐
   c. TPOS   Yes ☐   No ☐

2. Will you offer a Free File Product Free File Alliance (FFA) for Tax Year 2022? If yes, please complete the information below for product listing on the Department's website:

   a. Free File Product Name _____

   b. Free File Contact Name _____

   c. Contact Phone Number _____

   d. Contact Email Address _____

3. Will you offer free tax preparation software product(s) that are not affiliated with FFA for Tax Year 2022? If yes, please complete the information below for product listing on the Department's website:

   a. Free File Product Name _____

   b. Free File Contact Name _____

   c. Contact Phone Number _____

   d. Contact Email Address _____

4. Would you like NCDOR to publish your eFile Marketing and Sales Contact Information on our website? If yes, please complete the information below:

   a. eFile Marketing Sales Contact Name_____

   b. Contact Phone Number and/or Email Address _____

   _____

Forms Specific questions

1. Do you place product identification in software that prints on the substitute tax forms?
   a. ☐ Yes
   b. ☐ No

2. How are the instructions for the forms presented in your software?
   a. ☐ Printable option with the form
   b. ☐ Link in software
   c. ☐ Link to the NCDOR's website

3. How will your forms be submitted for approval?
   a. ☐ PDF/E-mail (Identify which PDF maker is being used)
   b. ☐ Express Mail

4. What software program will your company use to develop substitute tax forms?

5. Has your operating system changed since TY2021?
   a. ☐ Yes
   b. ☐ No

Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The North Carolina 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

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.

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 ☐ Substitute Forms ☐ E-file	**Tax types** ☐ Individual Income ☐ Corporate ☐ Partnership ☐ Estates and Trusts ☐ Withholding ☐ Sales and Use

First and last name	Phone number	Email address
	Authorized access ☐ Substitute Forms ☐ E-file	**Tax types** ☐ Individual Income ☐ Corporate ☐ Partnership ☐ Estates and Trusts ☐ Withholding ☐ Sales and Use

First and last name	Phone number	Email address
	Authorized access ☐ Substitute Forms ☐ E-file	**Tax types** ☐ Individual Income ☐ Corporate ☐ Partnership ☐ Estates and Trusts ☐ Withholding ☐ Sales and Use

First and last name	Phone number	Email address
	Authorized access ☐ Substitute Forms ☐ E-file	**Tax types** ☐ Individual Income ☐ Corporate ☐ Partnership ☐ Estates and Trusts ☐ Withholding ☐ Sales and Use

First and last name	Phone number	Email address
	Authorized access ☐ Substitute Forms ☐ E-file	Tax types ☐ Individual Income ☐ Corporate ☐ Partnership ☐ Estates and Trusts ☐ Withholding ☐ Sales and Use
First and last name	Phone number	Email address
	Authorized access ☐ Substitute Forms ☐ E-file	Tax types ☐ Individual Income ☐ Corporate ☐ Partnership ☐ Estates and Trusts ☐ Withholding ☐ Sales and Use
First and last name	Phone number	Email address
	Authorized access ☐ Substitute Forms ☐ E-file	Tax types ☐ Individual Income ☐ Corporate ☐ Partnership ☐ Estates and Trusts ☐ Withholding ☐ Sales and Use
First and last name	Phone number	Email address
	Authorized access ☐ Substitute Forms ☐ E-file	Tax types ☐ Individual Income ☐ Corporate ☐ Partnership ☐ Estates and Trusts ☐ Withholding ☐ Sales and Use