



North Carolina Department of Revenue (NCDOR)

Income Tax Letter of Intent

Tax Year 2023

After completing this form, email it to AllAboutForms@ncdor.gov by **September 1, 2023**.

If you only support e-file, email the form by November 1, 2023.

2023 Tax Software Provider NCDOR Letter of Intent

The North Carolina Department of Revenue (NCDOR) Letter of Intent (LOI) must be completed annually prior to your participation in Modernized e-file (MeF) Assurance Testing System (ATS) and/or substitute tax forms approval testing with NCDOR. Software providers and payroll service providers that want to include North Carolina tax forms in their tax preparation software for electronic and/or paper filing, must obtain approval from NCDOR. To do so you must complete this LOI to be able to view and/or download the required information needed for testing and approval. Test Submissions for electronic and/or paper forms will not be reviewed until the LOI has been received and approved.

Submission

- Completed LOIs should be emailed to AllAboutForms@ncdor.gov as web-filled PDFs.
- By submitting this LOI to NCDOR 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.
- An LOI should be submitted for each product unless multiple products share the same calculation engine. In this case, one LOI can be submitted for all products that share the same calculation engine.

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

NCDOR has important key dates to ensure we are ready for the filing season and taxpayers can file accurate and timely tax returns. Please note the following key dates:

Description	Date
LOI Submission Due	September 1, 2023 <i>Note: If you only support e-file, the due date is November 1, 2023</i>
ATS Testing Start Date	November 15, 2023 (Target start date)
e-file Initial Tests Due	December 31, 2023
e-file Test Approvals Due	March 15, 2023
Paper Substitute Tax Forms Tests	See SD Resources folder in the SES

Registration

Check this box if this LOI is for both e-file and Substitute Tax Forms.

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 (e-file 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 corporate MeF contact	Phone	Email address
Secondary corporate MeF contact	Phone	Email address
Primary partnership MeF contact	Phone	Email address
Secondary partnership MeF contact	Phone	Email address
Primary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Secondary fiduciary (Estate/Trust) MeF contact	Phone	Email address

Substitute tax forms registration

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

Agency substitute forms software number <i>(leave blank if a new provider)</i>		
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 forms executive manager	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.		

Software products and tax types supported

Check all that apply.

Type of software product supported	
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)	<input type="checkbox"/>

Tax types supported		
Individual income tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Estate/Trust/Fiduciary tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Partnership tax	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Corporation/Franchise tax (C-Corp & S-Corp)	<input type="checkbox"/> Substitute forms	<input type="checkbox"/> e-file
Sales and Use tax	<input type="checkbox"/> Substitute forms	
Withholding tax	<input type="checkbox"/> 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.

Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address

Attach additional sheets if needed.

For Rebranded Products, NCDOR has the following requirements:

- Rebranded Products are not required to complete e-file ATS/substitute form approval.

e-File mandates or requirements

NCDOR does not have any electronic filing mandates for MeF tax schedules.

NCDOR has mandated the electronic filing of forms NC-3 and all required W2 and 1099 wage and income statements. The registration process to electronically file these forms can be found on our website at www.ncdor.gov/taxes-forms/withholding-tax/enc3.

Forms and schedules supported by tax type

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	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule S – N.C. Adjustments for Individuals	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule A – N.C. Itemized Deduction	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule PN – Part-Year Resident and Nonresident Schedule	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule PN-1 – Other Additions and Other Deductions	<input type="checkbox"/>	<input type="checkbox"/>
D-400TC – Individual Income Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
D-400 Schedule AM – Amended Schedule	<input type="checkbox"/>	<input type="checkbox"/>
D-410 – Application for Extension for Filing Individual Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
NC-40 – Individual Estimated Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
D-400V – Individual Income Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
D-400V – Amended Individual Income Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
D-422 – Underpayment of Estimated Tax by Individuals (Substitute Forms only)	<input type="checkbox"/>	
D-422A – Annualized Income Installment Worksheet (Substitute Forms only)	<input type="checkbox"/>	
Estate/Trust/Fiduciary Tax		
D-407 – Estates and Trusts Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
D-407TC – Estates and Trusts Tax Credit Summary	<input type="checkbox"/>	<input type="checkbox"/>
D-410P – Application for Extension for Filing Partnership, Estate or Trust Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
D-407 NC K-1 – Beneficiary’s Share of NC Income, Adjustments and Credits	<input type="checkbox"/>	<input type="checkbox"/>
D-407V – Estates and Trusts Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
Partnership Tax		
D-403 – Partnership Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
D-403TC – Partnership Tax Credit Summary	<input type="checkbox"/>	<input type="checkbox"/>
D-410P – Application for Extension for Filing Partnership, Estate or Trust Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
D-403V – Partnership Income Payment Voucher	<input type="checkbox"/>	<input type="checkbox"/>
D-403 NC K-1 – Partner’s Share of NC Income, Adjustments and Credits	<input type="checkbox"/>	<input type="checkbox"/>
NC-40 PTE – Taxed Partnership Estimated Income Tax (Substitute Forms only)	<input type="checkbox"/>	
NC-NPA – Nonresident Partner Affirmation (Substitute Forms only)	<input type="checkbox"/>	
Corporate and Franchise Tax		
CD-401S – S-Corporation Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
CD-405 – C-Corporation Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
CD-405 CW – Combined Corporate Income Tax Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
CD-425 – Corporate Tax Credit Summary	<input type="checkbox"/>	<input type="checkbox"/>
CD-V – Franchise and Corporate Payment Vouchers	<input type="checkbox"/>	<input type="checkbox"/>
CD-V – Amended Franchise and Corporate Payment Vouchers	<input type="checkbox"/>	<input type="checkbox"/>

Forms and schedules	Substitute forms	e-file
CD-418 – Cooperative or Mutual Association 2022 (Substitute Forms only)	<input type="checkbox"/>	
CD-419 – Application for Extension for Franchise and Corporate Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
CD-429 – Corporate Estimated Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
CD-429B – Underpayment of Estimated Tax by C-Corporations (Substitute Forms only)	<input type="checkbox"/>	
NC K-1 CD-401S – Shareholder’s Share of NC Income, Adjustments and Credits	<input type="checkbox"/>	<input type="checkbox"/>
CD-429 PTE – Taxed S Corporation Estimated Income Tax (Substitute Forms only)	<input type="checkbox"/>	
NC-NA – Nonresident Shareholder Agreement (Substitute Forms only)	<input type="checkbox"/>	
Sales and Use Tax Forms		
E-500 – Sales and Use Tax Return	<input type="checkbox"/>	
E-536 – Schedule of County Sales and Use Taxes	<input type="checkbox"/>	
E-500E – Combined General Rate Sales and Use Tax Return	<input type="checkbox"/>	
E-500F – Motor Vehicle Lease and Rental Tax Return	<input type="checkbox"/>	
E-500G – Scrap Tire Disposal Tax Return	<input type="checkbox"/>	
E-500H – White Goods Disposal Tax Return	<input type="checkbox"/>	
E-500K – Solid Waste Disposal Tax Return	<input type="checkbox"/>	
E-500L – Service Charge/Prepaid Wireless Telecommunications Return	<input type="checkbox"/>	
E-585 – Nonprofit & Governmental Entity Claim for Refund State and County Sales and Use Taxes	<input type="checkbox"/>	
E-585S – Incentive Claim for Refund State and County Sales and Use Taxes	<input type="checkbox"/>	
E-536R – Schedule of County Sales & Use Tax Claim for Refund	<input type="checkbox"/>	
E-588 – Business Claim for Refund State and County Sales and Use Taxes	<input type="checkbox"/>	
E-588J – Claim for Refund Machinery, Equipment and Fuel Tax Return	<input type="checkbox"/>	
E-595E – Streamlined Sales and Use Tax Agreement	<input type="checkbox"/>	
Withholding Tax Forms		
NC-3 – Annual Withholding Reconciliation (electronic filing mandate)	<input type="checkbox"/>	
NC-5 – Withholding Return	<input type="checkbox"/>	
NC-5A – Applied For Status Withholding Return	<input type="checkbox"/>	
NC-5X – Amended Withholding Return	<input type="checkbox"/>	
NC-5P – Withholding Payment Voucher	<input type="checkbox"/>	
NC-5PA – Applied For Status Withholding Payment Voucher	<input type="checkbox"/>	
NC-5PX – Amended Withholding Payment Voucher	<input type="checkbox"/>	
NC-5Q – Quarterly Income Tax Withholding Return	<input type="checkbox"/>	
NC-3X – Amended Annual Withholding Reconciliation	<input type="checkbox"/>	
NC-4 – Employee’s Withholding Allowance Certificate	<input type="checkbox"/>	
NC-4EZ – Employee’s Withholding Allowance Certificate	<input type="checkbox"/>	
NC-4 NRA – Nonresident Alien Employee’s Withholding Allowance Certificate	<input type="checkbox"/>	
NC-4P – Withholding Certificate for Pension or Annuity Payments	<input type="checkbox"/>	

Forms and schedules	Substitute forms	e-file
Common/shared forms supported		
NC-429B PTE – Underpayment of Estimated Tax by Taxed Pass-Through Entities. (Substitute Forms only) (NEW)	<input type="checkbox"/>	
NC-478 – Summary of Tax Credits Limited to 50% of Tax	<input type="checkbox"/>	<input type="checkbox"/>
NC-478 Pass Through – Pass-through Schedule for NC-478 Series	<input type="checkbox"/>	<input type="checkbox"/>
NC-EDU – North Carolina Education Endowment Fund Contribution	<input type="checkbox"/>	<input type="checkbox"/>
NC-NOL– Net Operating Loss Worksheet	<input type="checkbox"/>	<input type="checkbox"/>
NC-Rehab – Historic Rehabilitation Tax Credits	<input type="checkbox"/>	<input type="checkbox"/>
NC-PE – N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts	<input type="checkbox"/>	<input type="checkbox"/>
NC-K1 Supplement Schedule – Owner or Beneficiary’s Share of N.C. Additions and Deductions	<input type="checkbox"/>	<input type="checkbox"/>
Gen 58 – Power of Attorney and Declaration of Representative	<input type="checkbox"/>	
EFT-100C – ACH Credit Payment Method Authorization Agreement	<input type="checkbox"/>	
EFT-100D – ACH Debit Payment Method Authorization Agreement	<input type="checkbox"/>	
NC-BR – Business Registration Application for Income Tax Withholding, Sales and Use Tax and Other Taxes and Service Charge	<input type="checkbox"/>	
Reserved for Additional Forms* (Complete only after receiving communication from NCDOR regarding new forms)		
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

**Reserved lines are held for the addition of new forms due to late legislation. NCDOR will provide the form name and submission method for any new forms that are added, and instructions for submitting an amended LOI if relevant.*

Electronic amended returns

The North Carolina Department of Revenue requests you support electronic amended returns for those available through MeF. Check the appropriate box below to indicate whether you support electronic filing of amended returns for each tax type listed.

Amended Returns	Supported	Not Supported
Individual income tax	<input type="checkbox"/>	<input type="checkbox"/>
Estate/Trust/Fiduciary Tax	<input type="checkbox"/>	<input type="checkbox"/>
Partnership Tax	<input type="checkbox"/>	<input type="checkbox"/>
Corporate and Franchise Tax	<input type="checkbox"/>	<input type="checkbox"/>

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).

If there are additional limitations after completing the LOI, please provide them to NCTaxEfile@ncdor.gov before you begin ATS testing.

Are there any differences in the forms you support based on the type of software? If yes, please explain those differences.

Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and software products.

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 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 e-file 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.
2. 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 support the electronic filing and/or reproduction of State forms. Therefore, refrain from promoting and/or advertising as endorsed by NCDOR.
3. NCDOR may include your entity's name in communications used to inform Tax practitioners and the public about software providers 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.

Substitute tax forms requirements

This section represents the North Carolina Department of Revenue's requirements for Substitute Tax Forms

1. Submit all forms following the form specifications published in the current year's "Requirements for the Approval of Substitute Tax Forms" document.
2. 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. This watermark will enable NCDOR to readily identify these forms and reject them.
4. Developers who choose to support public NCDOR website forms are legally responsible for any misstatements made on the forms.

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 NCDOR schema requirements in the State Exchange System (SES).

System security requirements

NCDOR 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 NCDOR is requiring software providers communicate to their 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 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 (DL)/ID card expectations for individual income tax

For e-file returns:

The North Carolina Department of Revenue requests the DL/ID card be included with the return but will not reject the return if it is not included. All Do It Yourself (DIY) and Tax Professional software packages must include the statement and URL below in your software. The statement should be displayed prominently within your software so that it is visible to customers.

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 to file your North Carolina taxes.*

Refund expectations

All Do It Yourself (DIY) and Tax Professional software packages must include the statement and URL below in your software. The statement should be displayed prominently within your software so that it is visible to customers.

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

Statement: You can get up to date information regarding refund processing and check the status of your refund online at www.ncdor.gov/file-pay/refund-process. 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.

Taxes due expectations

All Do It Yourself (DIY) and Tax Professional software packages must include the statement and URL below in your software. The statement should be displayed prominently within your software so that it is visible to customers.

URL: www.ncdor.gov/file-pay

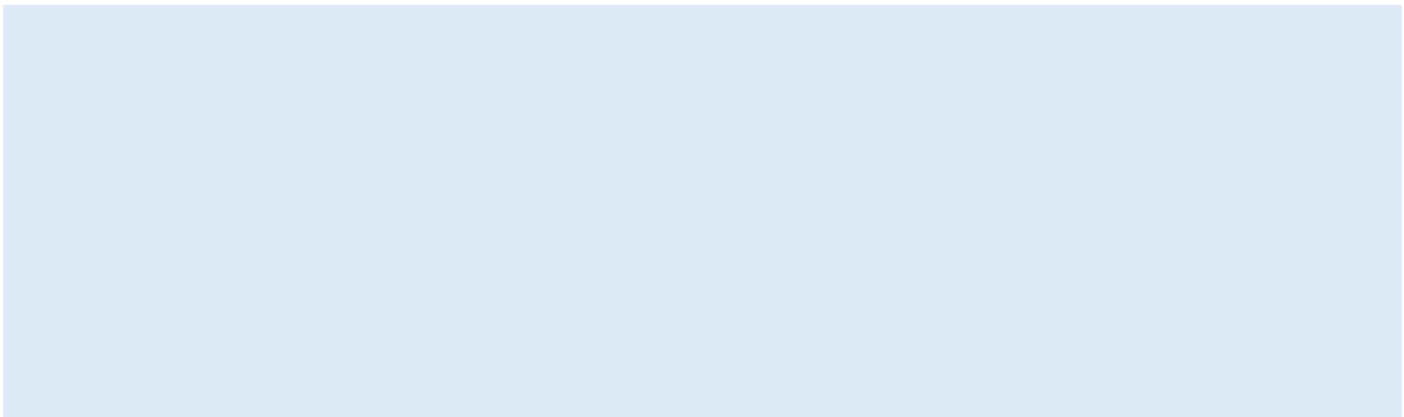
Statement: If you owe additional tax, you can pay via your software provider or on the North Carolina Department of Revenue's website via bank draft or debit/credit card. To pay online, go to NCDOR's website at www.ncdor.gov/file-pay. Benefits of paying online include the ability to schedule payments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

To help promote the use of NCDOR's electronic payment options via our website, we would like to request that software providers add a QR code to printed payment instruction documents that are provided to taxpayers. The QR code should direct the taxpayers to NCDOR's [File and Pay](#) webpage 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 available in the SES.

Agency questions

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.



e-file specific questions

1. Do you support the following:

a. Unlinked	Yes <input type="checkbox"/>	No <input type="checkbox"/>
b. Foreign address	Yes <input type="checkbox"/>	No <input type="checkbox"/>
c. TPOS	Yes <input type="checkbox"/>	No <input type="checkbox"/>

2. Will you offer a Free File Product Free File Alliance (FFA) for TY 2023? 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. Would you like to opt-in to receive a personalized MeF business rule and reject report card from NCDOR?
Note: This will only be available after May 31, 2024 for approved providers that had submissions.
 - a. Yes
 - b. No

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 form instructions presented in your software?
 - a. Printable option with the form
 - b. Link in software
 - c. Link to 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 TY2022?
 - 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 <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Corporate <input type="checkbox"/> Partnership <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Withholding <input type="checkbox"/> Sales and Use <input type="checkbox"/> General
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Corporate <input type="checkbox"/> Partnership <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Withholding <input type="checkbox"/> Sales and Use <input type="checkbox"/> General
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Corporate <input type="checkbox"/> Partnership <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Withholding <input type="checkbox"/> Sales and Use <input type="checkbox"/> General

First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Corporate <input type="checkbox"/> Partnership <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Withholding <input type="checkbox"/> Sales and Use <input type="checkbox"/> General
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Corporate <input type="checkbox"/> Partnership <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Withholding <input type="checkbox"/> Sales and Use <input type="checkbox"/> General
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Corporate <input type="checkbox"/> Partnership <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Withholding <input type="checkbox"/> Sales and Use <input type="checkbox"/> General
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Corporate <input type="checkbox"/> Partnership <input type="checkbox"/> Estates and Trusts <input type="checkbox"/> Withholding <input type="checkbox"/> Sales and Use <input type="checkbox"/> General

First and last name	Phone number	Email address
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