



South Carolina

Letter of Intent

Tax Year 2018

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2018 Tax Software Provider SC Department of Revenue Letter of Intent

This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the South Carolina Department of Revenue. By submitting this registration form, 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 or paper 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 Shawndrika Amos at Shawndrika.Amos@dor.sc.gov no later than January 1, 2019.

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		
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 EFIN(s)	Test ETIN(s)	
Production EFIN(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)

- | | | |
|--------------------------|--------------------------|----------------------------|
| Forms | E-File | |
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Property Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Partnership Tax |

- | | | |
|--------------------------|--------------------------|---------------------------------|
| Forms | E-File | |
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate/Franchise Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | S-Corporation Return |
| <input type="checkbox"/> | <input type="checkbox"/> | Insurance Premium Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Pass-Through Partnership/S-Corp |

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 South Carolina Department of Revenue has the following requirements for paper forms and/or e-file ATS approval

- Rebranded Products are required to complete the full e-file ATS/paper form approval process
- Rebranded Products are required to complete an abbreviated e-file ATS/paper form approval process
- Rebranded Products are not required to complete e-file ATS/paper form approval

Substitute Forms Registration

Use this section only if the LOI will be used for both forms and e-file registration		
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
*If you have separate contacts for Business Tax Types, please list them separately on a separate sheet and attach with your LOI submission.		

Forms and Schedules Supported (check all that apply)

Use the section below to list forms and schedules. This LOI is primarily for e-file, please indicate whether or not the form is supported for e-file returns.

- I-319 Tuition Tax Credit
- I-385 Motor Fuel Income Tax Credit
- I-335 Active Trade or Business Income
- I-360 Classroom Teacher Expenses
- SC1040TC South Carolina Tax Credit
- SC4972- Lump sum Distribution

Communication and Expectations

Documents and Materials

South Carolina Department of Revenue e-file documentation will be posted/provided at the following locations:

- ✓ FTA State Exchange System (SES)

Refund Expectations

To assist Taxpayers and Tax Professionals expecting refunds, South Carolina Department of Revenue is providing a URL and/or a statement about refund processing. Industry partners should use this statement and/or 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://dor.sc.gov/tax/individual-income/faq>

SC DOR Statement on State Refund Expectations:

SC DOR is not prepared at this time to state whether there will be a delay in refund processing. SC DOR will provide refund expectation guidance at a later date.

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, South Carolina is providing the following expectations:

For e-file returns:

- South Carolina does not want to receive the DL/ID Card Information with the tax return
- ✓ South Carolina wants to receive the DL/ID Card Information with the tax return
- South Carolina requires the DL/ID Card Information be included with the tax return but will not reject the e-file return
- South Carolina 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, South Carolina is providing a URL and/or a statement regarding expectations for the DL/ID Card. Industry partners will use this statement or URL to communicate and help set the appropriate expectations with external stakeholders.

Driver License or ID Information

The South Carolina Department of Revenue requests taxpayers provide their driver license or ID number information on the South Carolina individual income tax return. The Department may use the information in its security measures to detect and prevent refund fraud. Omission of this information may delay return and refund processing. However, providing the information is optional; therefore, if the information is not provided on the return, processing of the South Carolina income tax return will still be completed.

Questions, Requirements, Standards and Recommendations

This section represents the jurisdiction specific requirements and standards for tax software providers.

Standards and Requirements for Confirmation of Specific Data Elements

Transferring data year-over-year that is not initially entered accurately causes issues with processing tax returns. There is also increased concern for account “take overs” at both the professional and online software level and the potential fraudulent use of information. However, we have heard concerns from preparers regarding the “rekeying” of this information. As a middle ground, the South Carolina Department of Revenue will allow year-over-year transfer of data if the software developer “masks” the data items.

The following items should not be transferred year over year, unless the developer “masks” the data item:

- State driver’s license data elements
- State withholding account numbers
- Bank Account Number for Direct Deposit refunds or Balance Due EFW payments

Specific Questions

1. Do you support unlinked jurisdictional returns?
 - a. Yes
 - b. No
2. 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.
3. Do you require your users/customers to download and apply product updates to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

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 South 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 all paper returns received by South Carolina Department of Revenue generated from this software will be printed from the initially approved product version, or a subsequent product update.
- I acknowledge South Carolina Department of Revenue will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to South 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 South 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 South 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 South 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