



Letter of Intent

Tax Year 2020

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This form must be completed and submitted by December 1, 2020

2020 Tax Software Provider Vermont Department of Taxes Letter of Intent

By submitting this Letter of Intent (LOI) to the Vermont Department of Taxes, you are agreeing to meet Vermont’s 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.

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.

Name of Company	Product Name	State Software ID (if applicable)
DBA Name	NACTP Vendor ID	
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 Fiduciary MeF Contact	Phone	Email Address
Secondary Fiduciary 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)	

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 <input type="checkbox"/> Individual Income <input type="checkbox"/> Estate/Trust/Fiduciary <input type="checkbox"/> Corporate and Business
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Estate/Trust/Fiduciary <input type="checkbox"/> Corporate and Business
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Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Estate/Trust/Fiduciary <input type="checkbox"/> Corporate and Business

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 | |
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate and Business Income Tax |

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 Vermont Department of Taxes has the following requirements for paper forms and/or e-file ATS approval.

- Rebranded Products [with class code 2] are required to complete the full e-file ATS/paper form approval process
- Rebranded Products [with class code 1] are not required to complete e-file ATS/paper form approval

Substitute forms registration

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

Agency 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
Primary Fiduciary Forms Contact	Phone	Email Address
Secondary Fiduciary 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.		

Forms and schedules supported (check all that apply)

Income Forms and Schedules Supported

- IN-111 Vermont Income Tax Return
- IN-112 Vermont Income Adjustments and Credits
- IN-113 Income Adjustment Calculations
- IN-114 VT Income Estimated Tax Payment
- IN-117 VT Credit for Income Tax Paid to Other State or Canadian Province
- IN-119 Vermont Tax Adjustments and Non-Refundable Credits
- IN-152 Underpayment of 2019 Estimated Individual Income Tax
- IN-152 A Annualized Income Installment Method for Underpayment of 2019 Estimated Tax by Individuals, Estates, and Trusts
- IN-153 Capital Gains Exclusion

- HS-122 Homestead Declaration AND Property Tax Adjustment Claim
- HI-144 Household Income

- PR-141 Renter Rebate Claim
- HI-144 Household Income

- IN-151 Extension of time to file Individual Income Tax Return
List any limitations you may have with the forms that you are supporting:
(example not allowing multiples)

Corporate and Business Forms and Schedules Supported

- BI- 471 Business Income Return
- BI-472 Non- Composite Schedule
- BI-473 Composite Schedule
- K1VT Shareholder, Partner, or Member Information
- BA-402 Apportionment & Allocation Schedule
- BA-404 Tax Credits Earned, Applied, Expired, and Carried Forward
- BA-406 Credit Allocation Schedule
- WH-435 Estimated Income Tax Payments for Nonresident Shareholders, Partners, or Members

- BI -476 Business Income Tax Return for Residents Only
- BA-404 Tax Credits Earned, Applied, Expired, and Carried Forward
- BA-406 Credit Allocation Schedule

- CO-411 Corporate Income Tax Return
- BA-410 Corporate Income Tax affiliation Schedule
- BA-402 Apportionment & Allocation Schedule
- BA-404 Tax Credits Earned, Applied, Expired, and Carried Forward
- CO-421 Unitary Affiliate Schedule
- CO-420 Foreign Dividend Factor Increments
- CO-419 Apportionment of Foreign Dividends
- CO-414 Corporate Estimated Payment Voucher

- BA-403 Extension of time to file Corporate or Business Income Tax Return

List any limitations you may have with the forms that you are supporting:
(example not allowing multiples)

Fiduciary Forms and Schedules Supported (check all that apply)

- FIT-161 Fiduciary Return of Income
- FIT-162 Capital Gain Exclusion Calculation for Estates or Trusts
- FIT-166 VT Income Adjustments and Tax Computation for Fiduciaries
- FIT-167 VT Credit for Tax Paid to Other State or Canadian Province
- K1VT-F Shareholder, Partner, or Member Information for Fiduciaries
- FIT-165 VT Fiduciary Estimated Tax Payment Voucher
- FIT-168 Extension of time to file Fiduciary Income Tax Return

List any limitations you may have with the forms that you are supporting:
(example not allowing multiples)

Substitute Scanned Forms and Schedules Supported (check all that apply)

- INC Subset 1 (IN-111, IN-112, IN-113, IN-116, IN-117, IN-119, IN-153)
- INC Subset 2 (IN-114)
- INC Subset 3 (HS-122, HI-144)1
- INC Subset 4 (PR-141, HI-144)1
- INC Subset 5 (IN-151)
- INC Subset 6 (IN-152, with worksheets)
- INC Subset 7 (IN-152A, with worksheets)
- CO/BI Subset 1 (BA-403)
- CO/BI Subset 2 (CO-414)
- CO/BI Subset 3 (WH-435)
- CO/BI Subset 4 (BI-470)

- CO/BI Subset 5 (BI-476, BA-406, BA-404)2, 3
- CO/BI Subset 6 (BI-471, BI-472, BI-473, K-1VT, BA-402, BA-404, BA-406)2, 3
- CO/BI Subset 7 (CO-411, BA-402, BA-404, BA-405, BA-410; unitary specific: CO-419, CO-420, CO-421)2, 4
- CO/BI Subset 8 (CO-422)

- FIT Subset 1 (FIT-161, FIT-162, FIT-166, FIT-167, K1VTF, FIT-160)
- FIT Subset 2 (FIT-165)
- FIT Subset 3 (FIT-168)

- EST Subset 1 (E2A)
- EST Subset 2 (EST-191)
- EST Subset 3 (EST-195)

- MRT-441
- REF-620
- SUT-451
- WHT-430
- WHT-434
- WHT-436

Non- Scanned Forms Supported (check all that apply)

- HS-122W

- ¹ Form HI-144 must be submitted with each subset (INC Subsets 3 & 4)
- ² Forms BA-402 and BA-404 must be submitted with each subset (CO/BI Subsets 5, 6 & 7)
- ³ Form BA-406 must be submitted with each subset (CO/BI Subsets 5 & 6)
- ⁴ CO-419, CO-420, CO-421 only need to be submitted if Unitary filings are supported.

Agency requirements

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

Issue notification and resolution requirements

If your company identifies an issue, incident, or threat of significance you should:

- Conduct an initial analysis and immediately take steps to block or contain the issue.
- Share detailed information about the impacts to the returns or taxpayers immediately as permitted by applicable laws, regulations, or policies. The information includes, but is not limited to:
 - Description of the incident.
 - Date and time of the incident.
 - Date and time the incident was discovered.
 - How the incident was discovered.
 - Data involved, including specific data elements.
 - Actual or estimated number of taxpayer records involved.
 - A sample of the submission IDs of those involved with the incident.
 - Examples of information communicated to customers or other external audiences about the issue.
 - Plan for correcting the issue and if appropriate notifying those impacted.
- Work with the tax department answer the questions and identify, correct, and prevent the issue.
- If applicable, work with the tax department to develop and distribute communication material and instructions for customers.

In addition to the requirements listed above, Software Providers executing this agreement are subject to the data breach notification laws and regulations of the State of Vermont including, but not limited to, 9 V.S.A. § 2435

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 are 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 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 Vermont Department of Taxes 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.

Validation of specific data element requirements

Validating information that is pre-populated ensures the information is reviewed for accuracy by the customer. The Vermont Department of Taxes is requiring the following pre-populated information to be validated:

- PTIN entered at product registration (if applicable).
- Taxpayer's mailing address.

Customer Communications

This section identifies information the Vermont Department of Taxes 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 Vermont Department of Taxes, 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 Vermont Department of Taxes, 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 Vermont Department of Taxes.

Driver's license/ID card expectations

The Vermont Department of Taxes is providing the following expectations and information:

- **For e-file returns:**
 - The Vermont Department of Taxes wants to receive the DL/ID card with the tax return but will not reject the e-file return.

For printed/paper forms requesting the DL/ID Card information:

The Vermont Department of Taxes requests the full DL/ID card information on the form(s)

The Vermont Department of Taxes requests the DL/ID card information on the form(s) be masked

The Vermont Department of Taxes is providing a URL and/or 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 displayed within the software in a way to maximize the likelihood the message is read.

URL: <https://tax.vermont.gov/individuals/income-tax-returns>

Statement: The State of Vermont is requesting additional information this filing season in an effort to combat stolen-

identity tax fraud and ensure that your hard-earned tax refund goes to you. Please provide the requested information from your driver's license or state-issued identification card. Your return will not be rejected if you do not have a driver's license or state-issued identification and providing the information could help process your return more quickly.

Refund expectations

The Vermont Department of Taxes is providing a URL and/or 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.

URL: https://myvtax.vermont.gov/_/

Statement: *Are you curious to know the status of your refund? After you file your return, you may learn the status by visiting myVTax, select Check the status of your return. Once you transmit your e-filed return it may take up to 72 hours for your information to become available. For those who paper file, the information regarding the status of a return can take 4 weeks or more to become available on myVTax.*

Taxes due expectations

The Vermont Department of Taxes is providing a URL and/or a statement about taxes due, such as due dates and payment methods. 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.

URL: <https://tax.vermont.gov/individuals/pay>

Statement: *Failure to pay taxes owed by the due date may result in one or more of the following: the imposition of liens, court action, wage garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency. If you cannot make a payment in full, contact the department to learn about payment plans.*

Agency questions

This section represents questions Vermont Department of Taxes has for the software provider about their product.

Do you support unlinked jurisdictional returns?

Yes

No

Do you require your users/customers to download and apply product updates to continue to electronically file or print tax returns with your software? Please explain your timeline and process once an update is available for your product.

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.

The Vermont Department of Taxes wants to receive Taxes Paid to Other States (TPOS) data when applicable and will provide a crosswalk for the software provider when schemas are released. Will your company support the TPOS schema for this filing season?

Do you allow your users/customers to override calculation fields? If yes, please list all fields that can be overridden. Attach a separate sheet if necessary.

Acknowledgments and signature

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 Vermont Department of Taxes 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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