



Letter of Intent (LOI) to Develop MeF Corporation Tax E-file Software for Tax Year 2024

If you are a software developer (SWD), who plans to market or distribute software for preparation, modernized e-file (MeF) return transmission, and paper reproduction of New York State (NYS) corporation tax returns, you **must** complete this LOI form and receive approval from the New York State Department of Taxation and Finance (NYSDTF) before you can begin testing. Each product must have its own software identification (ID). If you have more than one product, submit a separate LOI for each one. Your MeF approval may be delayed if all required testing, including testing on paper products is not completed.

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 Internal Revenue Service (IRS). Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

NYSDTF needs this information to make sure:

- we have the most current vendor information on file;
- we are able to determine the status of each vendor's progress throughout the Assurance Testing System (ATS) testing process; and
- vendors identify, communicate, and correct all software issues.

Instructions

1. Complete all relevant vendor information fields below. You may choose your own NYSDTF software ID of up to 10 letter and number combinations.
2. In the *Supported forms - XML* section, check the boxes that correspond to forms your software will provide. In the *Comments* section, add any relevant information that pertains to the forms.
3. Forward each completed LOI form by email to: **BTBCTELF@tax.ny.gov**, and **TSS.CT.Forms.Review@tax.ny.gov**. Save a copy of the completed LOI for your files.

Notify NYSDTF of any changes.

After you submit this letter, if you change the forms included in your software package, you must notify us within seven days with an amended LOI. To indicate it is an amended LOI, check the *Amended LOI* box under *Software errors* and provide a brief description why an amended LOI is being presented. This may require additional testing.

Software errors

The following steps must be taken to ensure the mitigation of production errors:

- Immediately notify the NYSDTF of any software errors, as such errors are identified, during the filing season.
- Discuss with NYSDTF options to correct errors.
- Make every reasonable effort to test with NYSDTF before moving change(s) to production.
- Correct software errors identified by the IRS, NYSDTF, or you, as the SWD and distribute updates of your software packages to your users.
- The SWD must supply NYSDTF with the specific resolution and date at the time the software fix is released.
- Failure to comply may result in suspension from the program.

Amended LOI

Reason for amending:

Supported filing method(s): E-file Paper

Type of software product: Do it yourself (DIY)/Consumer (Web-based) DIY/Consumer (desktop)
Professional/Paid preparer (Web-based) Professional/Paid preparer (desktop)

Product name

Software ID (e-file)

Software ID (paper)

EFIN (test)

EFIN (production)

ETIN (test)

ETIN (production)

NACTP member?

Yes

No

Member ID#

Contact information (e-file)

Legal name

Firm name

Address

City

State

ZIP code

Website

Primary contact
name

Email address

Phone number

Ext.

Secondary
contact name

Email address

Phone number

Ext.

Other
contact name

Email address

Phone number

Ext.

Indicate whether you support the following MeF functions (if *No*, explain in the space provided)

| | | |
|--|-----|----|
| PDF attachments | Yes | |
| Linked | Yes | No |
| Unlinked | Yes | No |
| Foreign address | Yes | No |
| Amended returns for current year | Yes | No |
| Amended returns for prior two years | Yes | No |

Contact information (paper)

Legal name

Firm name

Address

City State ZIP code

Website

Primary contact
name

Email address

Phone number Ext.

Secondary
contact name

Email address

Phone number Ext.

Other contact
name

Email address

Phone number Ext.

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

| | | |
|------------------------|-----------------|-------|
| Rebranded product name | Contact name(s) | |
| ETIN (if applicable) | Email address | Phone |
| Rebranded product name | Contact name(s) | |
| ETIN (if applicable) | Email address | Phone |
| Rebranded product name | Contact name(s) | |
| ETIN (if applicable) | Email address | Phone |
| Rebranded product name | Contact name(s) | |
| ETIN (if applicable) | Email address | Phone |
| Rebranded product name | Contact name(s) | |
| ETIN (if applicable) | Email address | Phone |
| Rebranded product name | Contact name(s) | |
| ETIN (if applicable) | Email address | Phone |
| Rebranded product name | Contact name(s) | |
| ETIN (if applicable) | Email address | Phone |

Note: If there are more than six software products that have been rebranded under a different name, list them on a separate sheet and attach it with your LOI submission. If rebranded software product information is not available at the time of LOI submission, please provide it when available.

E-file supported forms - XML

The forms listed on this page are required to be supported in extensible markup language (XML) format only. Check the boxes of all forms that you intend to support in XML. New forms for tax year 2024 are marked with an asterisk (*).

XML main forms

| | | | |
|----------|-----------|----------|---------|
| CT-3 | CT-3-A | CT-3-S | CT-13 |
| CT-3-M | CT-3-A/BC | CT-300 | CT-400 |
| CT-33 | CT-33-A | CT-33-NL | CT-33-C |
| CT-33-M | CT-183 | CT-184 | |
| CT-186-E | CT-183-M | CT-184-M | |
| CT-5 | CT-5.1 | CT-5.3 | CT-5.4 |
| CT-5.6 | CT-5.9 | CT-5.9-E | |

XML attachments

| | | | |
|-------------|-----------|-----------|----------|
| CT-3.1 | CT-3.2 | CT-3.3 | CT-3.4 |
| CT-33-A-ATT | CT-33-A/B | CT-33-R | CT-33.1 |
| CT-33.2 | CT-34-SH | CT-37 | CT-43 |
| CT-44 | CT-46 | CT-47 | CT-48 |
| CT-60 | CT-222 | CT-223 | CT-224 |
| CT-225 | CT-225-A | CT-227 | CT-238 |
| CT-241 | CT-246 | CT-248 | CT-249 |
| CT-261 | CT-501 | CT-601 | CT-602 |
| CT-603 | CT-604 | CT-604-CP | CT-605 |
| CT-606 | CT-607 | CT-611 | CT-611.1 |
| CT-611.2 | CT-612 | CT-613 | CT-633 |
| CT-634 | CT-635 | CT-636 | CT-637 |
| CT-638 | CT-640 | CT-641 | CT-642 |
| CT-643 | CT-644 | CT-645 | CT-646 |
| CT-647 | CT-648 | CT-649 | CT-650 |
| CT-651 | CT-652 | CT-654 | CT-655 |
| CT-657 | CT-658 | CT-660 | CT-661 |
| CT-662 | CT-663 | DTF-621 | DTF-686 |

E-file supported forms - PDF

The forms listed below are required to be supported as a portable document file (PDF) file attachment. Check the boxes of all forms that you intend to support.

PDF attachments

| | | | |
|------------|-------------|------------|------------|
| CT-40 | CT-41 | CT-225-A/B | CT-236 |
| CT-239 | CT-242 | CT-250 | CT-324 |
| CT-399 | CT-600 | CT-631 | CT-647-ATT |
| CT-661-ATT | DTF-622 | DTF-624 | DTF-625 |
| DTF-630 | DTF-686-ATT | | |

Comments:

Supported substitute (paper) forms

Check the boxes of all substitute forms that you intend to support. New forms for tax year 2024 are marked with an asterisk (*).

Main forms

| | | | |
|----------|-----------|----------|-----------|
| CT-3 | CT-3-A | CT-3-S | CT-13 |
| CT-3-M | CT-3-A/BC | CT-33-C | CT-33-D |
| CT-33 | CT-33-A | CT-33-NL | CT-33-M |
| CT-183 | CT-184 | CT-186 | CT-186-P |
| CT-183-M | CT-184-M | CT-186-M | CT-186-PM |
| CT-186-E | CT-5.1 | | |

Attachments and other forms

| | | | |
|----------|-------------|-----------|------------|
| CT-2 | CT-3.1 | CT-3.2 | CT-3.3 |
| CT-3.4 | CT-6 | CT-6.1 | CT-33.1 |
| CT-33.2 | CT-33-A/ATT | CT-33-A/B | CT-33-R |
| CT-34-SH | CT-37 | CT-40 | CT-41 |
| CT-43 | CT-44 | CT-46 | CT-47 |
| CT-47.1 | CT-48 | CT-60 | CT-187 |
| CT-200-V | CT-222 | CT-222.1 | CT-223 |
| CT-224 | CT-225 | CT-225-A | CT-225-A/B |
| CT-227 | CT-236 | CT-238 | CT-239 |
| CT-241 | CT-242 | CT-246 | CT-247 |
| CT-248 | CT-249 | CT-250 | CT-261 |
| CT-399 | CT-501 | CT-600 | CT-601 |
| CT-602 | CT-603 | CT-604 | CT-604-CP |
| CT-605 | CT-606 | CT-607 | CT-611 |
| CT-611.1 | CT-611.2 | CT-612 | CT-613 |
| CT-631 | CT-633 | CT-634 | CT-635 |
| CT-636 | CT-637 | CT-638 | CT-640 |

Supported substitute (paper) forms (continued)

| | | | |
|-------------|----------|-----------|-------------|
| CT-641 | CT-642 | CT-643 | CT-644 |
| CT-645 | CT-646 | CT-647 | CT-647-ATT |
| CT-648 | CT-649 | CT-650 | CT-651 |
| CT-652 | CT-654 | CT-655 | CT-657 |
| CT-658 | CT-660 | CT-661 | CT-661-ATT |
| CT-662 | CT-663 | CT-2658 | CT-2658-ATT |
| CT-2658-E | TR-193.1 | TR-573-CT | TR-579-CT |
| TR-579.1-CT | | | |

To obtain approval for the following forms: DTF-75, DTF-95, DTF-96, DTF-505, DTF-620, DTF-621, DTF-622, DTF-624, DTF-625, DTF-625-ATT, DTF-626, DTF-630, DTF-664, DTF-686, and DTF-686-ATT refer to Publication 75, *New York State Reproduction of Income Tax Forms: A Guide for Software Developers for Tax Year 2024* at www.tax.ny.gov/pdf/publications/income/pub75.pdf

Comments:

Customer communications

This section identifies information NYSDTF is requiring the software providers to communicate to customers.

Required language concerning disclosure and use of information

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 disclosure to the New York State Department of Tax and Finance, of all information pertaining to my use of the system and software, and to the electronic 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 disclosure to the New York State Department of Tax and Finance, 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.

SWD requirements and responsibilities

- Comply with the procedures, requirements, and specifications in the:
 - IRS Publication 3112, *IRS e-File Application and Participation*;
 - IRS Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*;
 - IRS Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns*; and
 - NYS Publication 115, *Corporation Tax Modernized E-File Handbook For Software Developers*.
- Support e-file for all required NYSDTF forms unless a waiver is approved by NYSDTF.
- Be approved by NYSDTF through the Assurance Testing System (ATS) process.
- Remove references from all public materials asserting your product's ability to service NYS taxes within 48 hours of receipt of notice from NYSDTF stating that your product is disapproved, or that approval has been withdrawn, and provide immediate notice to any clients in the process of filing with NYS before ceasing services with respect to NYS forms.
- Keep all taxpayer information confidential and secure.
- All tax professionals should be aware that they are potential targets of cybercriminals seeking access to client data for fraudulent purposes, including to file fraudulent tax returns for refunds. SWDs are encouraged to limit the data they allow clients to use for analytics, collection and, storage.

Caution: Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the New York State Attorney General **must** also be reported to the NYSDTF.

Detection and disclosure of suspicious activity

Prevention of identity theft and other forms of tax fraud is a very high priority for NYS. It is critical that we work in partnership to combat identity theft. By signing this LOI, SWDs agree to assist NYS with fraud prevention efforts, as given below:

- SWDs may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, *tax return information* means any and all documents or materials provided by the taxpayer or required by the taxing authority that the SWD uses in the course of the return preparation and submission.
- SWDs will produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the SWDs' business, which include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation will employ any tax return information provided by the taxpayer.
- SWDs will disclose the compilations of tax information to NYSDTF through IRS secure data transmission on at least a weekly basis and identify by use of federal and state submission IDs any return the SWD believes is potentially fraudulent.
- In addition, if a SWD has a real belief that a particular individual's activity, discovered by data mining a statistical compilation, violated criminal law, the SWD will disclose that individual's tax return information to NYSDTF.

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 NYSDF generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.

I acknowledge that NYSDF will be notified immediately of any incorrect or missing calculation, or e-file data element for any electronically filed returns submitted to NYSDF.

I acknowledge that 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.

I acknowledge that as part of our start-up process we have examined our internal help information (includes pop-ups, FAQ's, informational bubbles, etc.) to ensure that it conforms with all tax instruction and law changes.

I acknowledge that software errors identified by the IRS, NYSDF, or the SWD will be immediately corrected and updates distributed to users. The SWD must supply NYSDF with the specific resolution and date at the time the software fix is released. I understand that failure to correct any errors or issue timely releases may result in SWD's suspension from the program.

I acknowledge that upon being approved we will provide NYSDF a copy of software or equivalent login credentials.

As the representative of the organization submitting this LOI to NYSDF, 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 the requirements listed above. The NYSDF reserves the right to revoke approval or acceptance of any company and to refuse to accept any additional returns from a software company that does not adhere to those requirements.

As an approved New York State supplier, 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 NYSDF has the right to deny, suspend, or terminate my account.

| | | |
|--|--|--------------|
| Name of organization | Name of authorized representative (<i>print</i>) | Phone number |
| Signature of authorized representative | Authorized representative email address | Date |