

## 2021 Tax Software Provider Iowa Letter of Intent

A Tax Software Provider must register its company and products with the Iowa Department of Revenue (IDR) to participate in the Iowa Modernized e-File (MeF) program. This Letter of Intent (LOI) registers your MeF software product with IDR for tax year 2021. By submitting this registration form, you are agreeing to meet IDR's standards for software provider registration and tax preparation software. Failure to meet IDR standards and requirements may result in the denial of your application or the removal of your organization as an approved Iowa MeF software provider and the rejection of all returns submitted using your products.

Complete a separate registration form for each unique MeF product your company offers. If this form is incomplete or unsigned, IDR will deny your request to participate.

**Note:** If you are new Tax 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:**

Registration for tax year 2021 MeF participation is due by November 1, 2021.

Assurance Testing System (ATS) for Iowa is tentatively scheduled to open November 15, 2021.

### **Company Information:**

Company legal name: \_\_\_\_\_ FEIN: \_\_\_\_\_

Doing business as (DBA): \_\_\_\_\_ NACTP vendor ID: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

### **Assurance Testing System (ATS) Contact:**

MeF Contact Name: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Test ETIN: \_\_\_\_\_ Test EFIN: \_\_\_\_\_

### **Production Contact:**

MeF Contact Name: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Production ETIN: \_\_\_\_\_ Production EFIN: \_\_\_\_\_

### **Leads Contacts:** (must match the Federation of Tax Administrators (FTA) master list)

Leads reporting primary contact name: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Leads reporting secondary contact name: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Include a separate page if more space is needed.

**State Exchange System (SES) Users:** List the individuals you are requesting to have access to Iowa MeF schema and business rules on SES subject to IDR authorization. All information below must be completed or access will not be granted.

<u>First and last name:</u>	<u>Email address:</u>	<u>Phone number:</u>	<u>Tax types:</u>

Include a separate page if more space is needed.

**Type of Software Product:**

- DIY/Consumer, Web-based .....  Professional/Paid Preparer, Web-based .....   
 DIY/Consumer, Desktop .....  Professional/Paid Preparer, Desktop .....   
 Submission Type(s): Linked  Unlinked

Product name: \_\_\_\_\_

Product website/URL: \_\_\_\_\_

**Rebranded Software Products** (Complete only if your product is rebranded.)

It is the Tax Software Provider’s responsibility to assure that the requirements and output of rebranded product(s) are consistent with the current version of the original product named above. Enter the appropriate Class Code for the rebranded product(s) 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 logo(s) and/or splash screens. The third-party user cannot modify calculations in the program.
- Class Code 2: Software products sold/licensed to a third-party user and the third-party user has the ability to modify calculations in the program.

Testing of Class Code 1 rebranded products with Iowa is optional.

Testing of Class Code 2 rebranded products is mandatory and requires submission of a separate LOI for each rebranded product.

List all MeF rebranded products pertaining to this registration:

- Rebranded product name: \_\_\_\_\_ Class Code: \_\_\_\_\_  
 Rebranded product name: \_\_\_\_\_ Class Code: \_\_\_\_\_  
 Rebranded product name: \_\_\_\_\_ Class Code: \_\_\_\_\_  
 Rebranded product name: \_\_\_\_\_ Class Code: \_\_\_\_\_

**Tax Forms/Schedules Supported for Iowa MeF** (Check all that apply to this product.)

**Individual Income Tax**

IA 1040ES, Individual Income Estimated Tax Payment Voucher:

With return  Standalone

IA 1040V, Individual Income Tax Payment Voucher:

With return  Standalone

IA 1040 Iowa Individual Income Tax Form:

- IA 1040 Schedule A, Iowa Itemized Deductions.....
- IA 1040 Schedule B, Interest and Dividend Income .....
- IA 100A Iowa Capital Gain Deduction - Cattle, Horses, or Breeding Livestock .....
- IA 100B Iowa Capital Gain Deduction - Real Property Used in a Farm Business .....
- IA 100C Iowa Capital Gain Deduction - Real Property Used in a Non-Farm Business .....
- IA 100D Iowa Capital Gain Deduction - Timber.....
- IA 100E Iowa Capital Gain Deduction - Business .....
- IA 100F Iowa Capital Gain Deduction - ESOP .....
- IA 123 Iowa Net Operating Loss (NOL) Schedule .....
- IA 126 Iowa Nonresident and Part-year Resident Credit Schedule.....
- IA 177 Iowa Adoption Tax Credit.....
- IA 2210 Iowa Underpayment of Estimated Tax by Individuals .....
- IA 2210 Schedule AI, Iowa Annualized Income Installment Method .....
- IA 2210F Iowa Underpayment of Estimated Tax by Farmers and Fishers .....
- IA 6251 Iowa Alternative Minimum Tax - Individuals.....

**Corporation Income Tax**

IA 1120ES Corporate Estimate Tax Payment Voucher:

With return  Standalone

IA 1120V Corporate Tax Payment Voucher:

With return  Standalone

- IA 1120 Iowa Corporation Income Tax Return .....
- IA 2220 Underpayment of Estimated Tax - Corporations and Financial Institutions.....
- IA Corporate Form 4626, Iowa Alternative Minimum Tax.....
- IA Corporate Form 8827, Iowa Alternative Minimum Tax Credit .....
- IA Corporation Schedule D, Non Business Income.....
- IA Corporation Schedule F, Iowa Net Operating Loss.....
- IA Corporation Schedule G, Iowa Alternative Minimum Tax Net Operating Loss .....
- IA Corporation Schedule H1, H2, H3 .....
- IA Corporation Schedule I, IA 851 Affiliated Group .....
- IA Corporation Schedules J1 and J2, Consolidated Business Activity Ratio .....
- IA Corporation Schedule L, Iowa Nexus Adjustments.....

**Estates/Trust**

- IA 1041 Iowa Fiduciary Return .....
- IA 1041 Schedule C, Computation of Nonresident Tax Credit .....
- IA 1041 Schedule D, Explanation of Expenses .....
- IA 1041 Schedule I, Iowa Alternative Minimum Tax - Estates and Trusts .....

**Partnership**

- IA 1065 Iowa Partnership Return of Income .....
- IA 1065 Schedule K-1, Partner’s Share of Iowa Income, Deductions, Modifications.....

**S Corporation**

- IA 1120S Iowa Income Tax Return for S Corporations .....
- IA 1120S Schedule K-1, Shareholder’s Share of Iowa Income, Deductions, Modifications.

**Forms Common to Multiple Tax Types:** (Check all that apply to this product.)

Form	1040	1041	1120	1120S	1065
IA 101 Nonconformity Adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 102 Amended Return Schedule	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
IA 4136 Iowa Fuel Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 4562A & IA 4562B Iowa Depreciation Adjustment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 148 Iowa Tax Credits Schedule	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
IA 128 Iowa Research Activities Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 128S Iowa Alternative Simplified Research Activities Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 130 Iowa Out-of-State Tax Credit Schedule	<input type="checkbox"/>	<input type="checkbox"/>			
IA 133 Iowa New Jobs Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 134 Iowa S Corporation Apportionment Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>			
IA 135 Iowa E85 Gasoline Promotion Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 137 Iowa Ethanol Promotion Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 138 Iowa E15 Plus Gasoline Promotion Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 147 Iowa Franchise Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
IA 163 Interest Expense Adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IA 8801 Iowa Alternative Minimum Tax Credit - Individuals, Estates, and Trusts	<input type="checkbox"/>	<input type="checkbox"/>			
IA 8864 Iowa Biodiesel Blended Fuel Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Communication and Expectations

### Documents and Materials

Iowa e-file documentation is posted at FTA State Exchange System (SES).

Iowa paper form documentation is posted on the Department's website: [iowaforms.gov](http://iowaforms.gov)

### State Refund Expectations

To assist taxpayers and tax professionals filing returns, IDR offers the following statement to industry partners to use in their products when communicating state refund expectations to taxpayers and tax professionals who e-file Iowa returns: "The anticipated time frame for refund processing is 30-45 days. Please check your Iowa refund status online at [tax.iowa.gov](http://tax.iowa.gov) "Where's My Refund?" Iowa Department of Revenue phone representatives only have access to the same information that you see online."

### Driver's License/Identification (DL/ID) Card Expectation

IDR prefers, but does not require, receipt of the DL/ID Card Information with an Iowa e-file tax return and will not reject the e-file return when the DL/ID Card Information has been omitted.

To assist taxpayers and tax professionals filing returns, IDR offers the following statement to industry partners for use in their products when communicating state expectations to taxpayers and tax professionals who e-file Iowa returns: "You have the option to provide your driver's license information when e-filing your Iowa return. Providing your driver's license information helps the Iowa Department of Revenue facilitate taxpayer identity verification. This option is not available for paper-filed Iowa returns."

Communicating this statement ensures that stakeholders receive the appropriate message and helps eliminate phone calls from taxpayers, tax professionals, and industry regarding DL/ID card collection and reporting.

## Questions, Requirements, Standards, and Recommendations

This section contains the Iowa-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. The following items should not be transferred year-over-year:

- State driver's license/identification (DL/ID) data elements.
- StateLocalTaxGrp data elements (Income amounts, PayerStateIDNumbers, State withholding amounts, etc.)

### Data Breach Reporting

All software providers executing this agreement are subject to state and federal data breach security laws, including but not limited to Iowa Code chapter 715C, and regulations of the Iowa Department of Revenue. Such laws and regulations include, but are not limited to, provisions regarding who must comply with the law, definitions of "personally identifiable information," what constitutes a breach, requirements for notice, and any exemptions.

**Disclosure of Confidential Information**

All software providers executing this agreement are subject to the confidentiality laws in Iowa Code sections 422.20 and 422.72 as well as regulations of the Iowa Department of Revenue, including but not limited to provisions regarding who must comply with the law, definitions of “confidential tax information,” what constitutes a disclosure, requirements for notice, civil and criminal penalties for unauthorized disclosure, and any exemptions.

**Specific Questions**

- 1. By what means will you provide IDR with your customer’s identifying information in the event of a data breach?

- 2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide or process refunds (e.g., Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company.

Company name:	Bank routing number (RTN):

Include a separate page if more space is needed.

**Taxes Paid to Other States (TPOS):** IDR does not receive TPOS data electronically but will provide a cross walk for software providers when Iowa schemas are released.

**Software Limitations:** Please explain any unsupported features/functions, etc.

A large, empty rectangular box with a thin black border, intended for the user to provide details on software limitations. The box occupies most of the page's vertical space below the instruction.

**Acknowledgments and Signature**

I, as the authorized representative of the above-named organization and on behalf of the organization, acknowledge the following statements by placing a check in the appropriate boxes and signing below.

I acknowledge that all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software product named in this registration. ....

I acknowledge that all e-file production 2021 returns submitted from this software product and received by the IDR will be generated from IDR-approved 2021 version or a subsequent update. ....

I acknowledge that IDR will be notified of any incorrect and/or missing calculation or e-file data element for any electronic returns submitted to IDR. ....

I acknowledge that the information provided in this registration is true, accurate, current, and complete. My company agrees to all of the requirements stated in this document. I understand that IDR reserves the right to deny, suspend, or terminate my company’s privilege to submit Iowa MeF returns. ....

Authorized representative

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Email address: \_\_\_\_\_

Phone number: \_\_\_\_\_

**Complete this signature line if this is an amended Letter of Intent:**

Authorized representative

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Email address: \_\_\_\_\_

Phone number: \_\_\_\_\_

Email completed and signed 2021 IA MeF LOI to: [IDRMeFDeveloper@iowa.gov](mailto:IDRMeFDeveloper@iowa.gov)  
Subject: Iowa MeF Letter of Intent – [your company name]

Or

Mail to: MeF Letter of Intent, Iowa Department of Revenue, PO Box 10460, Des Moines, IA 50306-0460