



Utah State Tax Commission  
 210 North 1950 West • Salt Lake City, UT 84134 • 801-297-2200 or 1-800-662-4335

**TC-87**  
 Rev. 8/21

## 2021 Letter of Intent Tax Software Provider / Utah State Tax Commission

If your software company intends to submit electronic returns to the Utah State Tax Commission, you must complete this form and submit it to **mef@utah.gov**.

By submitting this Letter of Intent (LOI), you agree to meet our standards for software provider registration and tax preparation software. If you do not meet the standards and requirements explained in this LOI, we may deny your application or revoke your approved software provider status and reject all electronic returns submitted using your products.

You must complete a separate LOI for each unique product your company offers. We may reject an incomplete Letter of Intent.

**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

The Tax Commission has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- Complete and submit this form by **Oct. 15, 2021**.
- Assurance testing (ATS) begins on **Oct. 18, 2021**.
- The last day we will accept initial tests is **Dec. 17, 2021**.
- Tests must be completed and approved by **Jan. 28, 2022**.

### Company Information

Name of Company	Product Name	
DBA Name	NACTP Vendor ID	State Tax Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code

If you have more than one product name, list your other product names here:

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### IRS-issued Electronic Identification Numbers

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

**Contact Information**

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 (Estate/Trust) MeF Contact	Phone	Email Address
Secondary Fiduciary (Estate/Trust) MeF Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

**Authorized Access to the State Exchange System**

On page 8, provide information for each employee you are authorizing for access to the State Exchange System.

**Software Products and Supported Tax Types**

Check all that apply.

**Type of Software Product Supported**

- DIY/Consumer (Web-Based) . . . . .
- DIY/Consumer (Desktop) . . . . .
- Professional/Paid Preparer (Web-Based) . . . . .
- Professional/Paid Preparer (Desktop) . . . . .

**Tax Types Supported by E-File**

- Individual Income Tax . . . . .
- Estate/Trust/Fiduciary Tax . . . . .
- Partnership Tax . . . . .
- Corporation/Franchise Tax . . . . .
- S-Corporation Return . . . . .

**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.

Use one of the following class codes for each product:

- **Class Code 1:** Software products sold/licensed to a third-party user who can add their own logos and/or splash screens, but cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user who can modify calculations in the program.

1.	Rebranded Product Name	Class Code	ETIN (if applicable)
	Contact Person	Phone	Email Address
2.	Rebranded Product Name	Class Code	ETIN (if applicable)
	Contact Person	Phone	Email Address
3.	Rebranded Product Name	Class Code	ETIN (if applicable)
	Contact Person	Phone	Email Address
4.	Rebranded Product Name	Class Code	ETIN (if applicable)
	Contact Person	Phone	Email Address
5.	Rebranded Product Name	Class Code	ETIN (if applicable)
	Contact Person	Phone	Email Address

Attach additional sheets if needed.

For rebranded products, the Tax Commission has the following requirements for e-file ATS approval:

- Providers of rebranded products with class code 2 must complete an abbreviated e-file ATS approval process.

### Substitute forms registration

The Tax Commission does not require an LOI for substitute forms. See more information about our process at [tax.utah.gov/developers/substitute-forms](http://tax.utah.gov/developers/substitute-forms).

Send substitute forms questions and submissions to [vendortaxforms@utah.gov](mailto:vendortaxforms@utah.gov).

No substitute Utah tax form may be filed without prior Tax Commission approval. We try to respond to substitute forms submissions within two business days. Please allow three weeks for the approval process in case we find problems with your forms that you must fix.

Upcoming forms will be posted to our forms webpage at [tax.utah.gov/forms-pubs/developers](http://tax.utah.gov/forms-pubs/developers).

### Forms and schedules supported (check all that apply)

Check the boxes of the forms and schedules your company will e-file with Utah.

Note: Professional/paid preparers must e-file individual income tax returns and schedules if they file 100 or more client returns. See Utah Code §59-10-514.1.

A new LOI will be required if tests are submitted without the forms identified in the test scenarios if the box for that form is checked in this section of the LOI. Please only check those that are supported by your software.

Individual Income Tax (E-File mandated for professional/paid preparers filing 100 or more returns)		E-File	E-File Amended
TC-40	Utah Individual Income Tax Return . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-40A	Income Tax Supplemental Schedule . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-40B	Non and Part-year Resident Schedule . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-40S	Credit for Income Tax Paid to Another State . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-40W	Utah Withholding Tax Schedule . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-547	Individual Income Tax Return Payment . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

<b>Fiduciary Income Tax</b>		<b>E-File</b>	<b>E-File Amended</b>
TC-41	Utah Fiduciary Income Tax Return . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41A	Fiduciary Supplemental Schedule. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41B	Non and Part-year Resident Estate or Trust Schedule . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41C	Bankruptcy Estate Schedule. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41K	Beneficiaries' Share of Income, Deductions and Credits . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41K-1	Beneficiaries' Share of Income, Deductions and Credits . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41N	Pass-through Entity Withholding Tax . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41S	Credit for Income Tax Paid to Another State . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41W	Utah Withholding Tax Schedule . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-250	Credits Received from Upper-Tier Pass-through Entities and Mineral Production Withholding Tax Credits on TC-675R . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-41DB	Statement of Dependent Beneficiary Income . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-548	Fiduciary Income Tax Prepayment . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-549	Fiduciary Income Tax Return Payment . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Corporate Franchise**

TC-20	Utah Corporation Franchise and Income Tax Return . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 Schedule A	Utah Net Taxable Income and Tax Calculation . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 Schedule B	Additions to Unadjusted Income . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 Schedule C	Subtractions from Unadjusted Income . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 Schedule D	Utah Contributions Deduction . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 Schedule E	Prepayments of Any Type . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 Schedule H	Utah Nonbusiness Income Net of Expenses . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 Schedule J	Apportionment Schedule . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-2 Schedule M	Corporations Included in Combined Filing . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Schedule K-1	Shareholder's Share of Utah Income, Deductions and Credits . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-559	Corporate/Partnership Return Payment . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**S-Corporation Return**

TC-20S	Utah S Corporation Return . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20S Schedule A	Utah Taxable Income for Pass-through Entity Taxpayers . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20S Schedule E	Prepayments of Any Type . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 – Schedule H	Utah Nonbusiness Income Net of Expenses . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20 – Schedule J	Apportionment Schedule . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20S Schedule K	Shareholder's Pro Rata Share Items . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20S Schedule K-1	Shareholder's Share of Utah Income, Deductions and Credits . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20S Schedule M	Qualified Subchapter S Subsidiaries Incorporated, Qualified and Doing Business in Utah. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-20S Schedule N	Pass-through Entity Withholding Tax . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-250	Credits Received from Upper-Tier Pass-through Entities and Mineral Production Withholding Tax Credits on TC-675R . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
TC-559	Corporate/Partnership Return Payment . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Partnership Tax		E-File	E-File Amended
TC-65	Utah Partnership/Limited Liability Partnership/Limited Liability Company Return . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>
TC-65 Schedule A	Utah Taxable Income for Pass-through Entity Taxpayers . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>
TC-20 Schedule H	Utah Nonbusiness Income Net of Expenses . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>
TC-20 Schedule J	Apportionment Schedule . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>
TC-65 Schedule K	Partners' Distribution Share Items . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>
TC-65 Schedule K-1	Partner's Share of Utah Income, Deductions and Credits . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>
TC-65 Schedule N	Pass-through Entity Withholding Tax . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>
TC-250	Credits Received from Upper-Tier Pass-through Entities and Mineral Production Withholding Tax Credits on TC-675R . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>
TC-559	Corporate/Partnership Return Payment . . . . .	<input type="checkbox"/> . . . . .	<input type="checkbox"/>

**Agency requirements**

The requirements and expectations of new and existing software providers and software products include:

- **TC-40:** Do NOT allow Individual Taxpayer Identification Number's (ITIN's) to be entered in box a, "Employee's social security number" field, of the W-2. The social security number that is used to work must be entered in this box, not the ITIN, per IRS procedure (see [irs.gov/individuals/international-taxpayers/individual-taxpayer-identification-number-itin-reminders-for-tax-professionals](https://www.irs.gov/individuals/international-taxpayers/individual-taxpayer-identification-number-itin-reminders-for-tax-professionals)).
- **TC-40:** DIY/consumer software that does not support direct debit withdrawal of payments for Utah must provide a statement to taxpayers indicating that no payment is being submitted at the time the return is filed. A screenshot of this text must be provided during acceptance testing.
- **All forms:** A copy of the payment voucher will be required as part of ATS testing if this form is supported.
- **All forms:** Tests submitted that reject for any business rule will not be reviewed.

**Issue notification and resolution requirements**

Data breaches, security incidents or other improper disclosures of taxpayer data that by law must be reported to the Utah Office of the Attorney General must also be reported to the Tax Commission.

Take these steps if your company identifies an issue, incident or threat of significance:

1. Conduct an initial analysis and immediately take steps to block or contain the issue.
2. Share detailed information about the impacts to returns or taxpayers immediately as permitted by applicable laws, regulations, or policies.
  - Information we need includes, but is not limited to:
    - Date and time of the incident.
    - Date and time the incident was discovered.
    - How the incident was discovered.
    - Description of the incident.
    - Data involved, including specific data elements if known.
    - Actual or estimated number of taxpayer records involved.
    - Infrastructure/systems involved.
    - Plan for correcting the issue and, if appropriate, notifying those impacted.
    - Examples of information communicated to customers or other external audiences about the issue.
3. Provide any additional information you have that may be important to us identifying and resolving the incident.
4. If applicable, work with us to develop and distribute communication material and instructions for customers.

In addition to the requirements stated above, software providers executing this agreement are subject to the data breach notification laws and regulations of the State of Utah, including, but not limited to, Title 13, Chapter 44, Part 2, *Protection of Personal Information*.

**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.

**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 Tax Commission schema requirements on the FTA State Exchange System.

**System security requirements**

The Tax Commission 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 submitted during the approval process must be created in, and originate from, the actual software.

**Validation of data elements**

You must validate the following pre-populated data elements:

1. Social Security Number (SSN)
2. Federal Employer Identification Number (FEIN)
3. Box 15-17 in the W-2 to ensure they are not duplicated
4. Bank account number

**Customer Notices**

This section identifies information the Tax Commission requires software providers to communicate with 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 Utah State Tax Commission.*

**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 Utah State Tax Commission.*

**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 Utah State Tax Commission.*

**Driver's license/ID card expectations**

The Tax Commission is providing the following expectations and information:

**For e-file returns:**

The Tax Commission requests the DL/ID card be included with the tax return but will not reject it if it is not included.

**Refund expectations**

The Tax Commission is providing a URL and a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**URL:**

**[incometax.utah.gov/refunds](http://incometax.utah.gov/refunds)**

**Statement:**

*Due to our efforts to protect your identity, please allow 120 days from the date you filed your return or March 1, whichever is later, to process your return and refund request. Please remember that the Tax Commission cannot issue refunds before March 1st if it cannot verify your W-2s with your employers. Use the "Where's My Refund?" tool to track the status of your refund.*

**Taxes due expectations**

The Tax Commission is providing a URL and/or a statement about taxes due, such as due dates and payment methods. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

**URL:**

**incometax.utah.gov/paying/payment-options**

**Statement:**

*Taxes are due April 18, 2022. You get an automatic six-month extension to file. If you file during the extension period, you must pay by the due date. Payments received after the due date are subject to penalty and interest. Payments can be made online at tap.utah.gov by electronic check (ACH debit) or credit card (credit card payments are subject to a service fee). You may also mail a check or money order payable to the "Tax Commission" with your return. Include the Utah form TC-547 payment coupon with your payment.*

**Agency questions**

1. The Tax Commission wants to receive electronic amended returns.
  - Will your software support amended returns? . . . . .  Yes  No
  - If yes, will your software be ready to provide them at the beginning of the filing season? . . . . .  Yes  No
2. Does your software have an edit to prevent Individual Taxpayer Identification Number's (ITIN's) from being entered in box a, "Employee's social security number" field, of the W-2? . . . . .  Yes  No
3. Does your software support direct debit withdrawal of payments for Utah? . . . . .  Yes  No

If **no**, DIY/consumer software for form TC-40 must provide a statement to taxpayers indicating that no payment is being submitted at the time the return is filed. A screenshot of this text must be provided during acceptance testing.

4. Does your software support unlinked returns? . . . . .  Yes  No
5. Does your software support binary attachments? . . . . .  Yes  No
6. 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 (RTN's) of each company. Attach a separate sheet if needed.

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7. What are the software limitations we should know about for ATS? Failure to provide limitations in the LOI will extend the time it takes to review your tests. Attach a separate sheet if needed.

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**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 Tax Commission reserves the right to deny, suspend or terminate my company's ability to submit returns.

To be completed by an authorized representative:

Name	Email address	
Signature	Phone number	Signature date

**Authorized representative, complete this signature line if this is an amended Letter of Intent**

Signature	Phone number	Date
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### Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. You are allowed up to ten users, two for each tax type.

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.

1. Company name	First and last name	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Estate/Trust Fiduciary <input type="checkbox"/> S-Corporation <input type="checkbox"/> Corporation Franchise <input type="checkbox"/> Partnership
Phone number	Email address	
2. Company name	First and last name	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Estate/Trust Fiduciary <input type="checkbox"/> S-Corporation <input type="checkbox"/> Corporation Franchise <input type="checkbox"/> Partnership
Phone number	Email address	
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Phone number	Email address	
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Phone number	Email address	
8. Company name	First and last name	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Estate/Trust Fiduciary <input type="checkbox"/> S-Corporation <input type="checkbox"/> Corporation Franchise <input type="checkbox"/> Partnership
Phone number	Email address	
9. Company name	First and last name	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Estate/Trust Fiduciary <input type="checkbox"/> S-Corporation <input type="checkbox"/> Corporation Franchise <input type="checkbox"/> Partnership
Phone number	Email address	
10. Company name	First and last name	Tax types <input type="checkbox"/> Individual Income <input type="checkbox"/> Estate/Trust Fiduciary <input type="checkbox"/> S-Corporation <input type="checkbox"/> Corporation Franchise <input type="checkbox"/> Partnership
Phone number	Email address	