



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

TC-87
 Rev. 8/20

2020 Letter of Intent Tax Software Provider / Utah State Tax Commission

This form must be completed and submitted to mef@utah.gov by Sept. 30, 2020.

By submitting this Letter of Intent (LOI) to the Utah State Tax Commission you are agreeing to meet our standards for software provider registration and all tax preparation software.

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 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 submissions may be denied.

Section 1: General Information

Name of company	Product name	State software ID
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:

Section 2: 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 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

Section 3: Identification Numbers

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

▶Section 4: 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" field should include all the tax types individuals are authorized to access.

Note: Include **all** authorized individuals, even if listed previously on this form.

Company name	First and last name	Email address
Phone number	Authorized access for e-file <input type="checkbox"/> Individual income tax <input type="checkbox"/> Estate/trust/fiduciary tax <input type="checkbox"/> Business tax (corporation, S-corp, partnership)	
Company name	First and last name	Email address
Phone number	Authorized access for e-file <input type="checkbox"/> Individual income tax <input type="checkbox"/> Estate/trust/fiduciary tax <input type="checkbox"/> Business tax (corporation, S-corp, partnership)	
Company name	First and last name	Email address
Phone number	Authorized access for e-file <input type="checkbox"/> Individual income tax <input type="checkbox"/> Estate/trust/fiduciary tax <input type="checkbox"/> Business tax (corporation, S-corp, partnership)	
Company name	First and last name	Email address
Phone number	Authorized access for e-file <input type="checkbox"/> Individual income tax <input type="checkbox"/> Estate/trust/fiduciary tax <input type="checkbox"/> Business tax (corporation, S-corp, partnership)	

Attach additional sheet(s) with authorized users, if necessary. Include all the information requested above.

▶Section 5: Types of Software Products

- DIY/Consumer (web-based)
- Professional/Paid preparer (web-based)
- DIY/Consumer (desktop)
- Professional/Paid preparer (desktop)

▶Section 6: E-file Tax Types Supported (check all that apply)

- Individual income tax
- S-corporation return
- Partnership tax
- Corporate/Franchise tax
- Estate/Trust/Fiduciary tax

▶Section 7: Rebranded Software Products

Complete this section 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 the "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

Attach additional sheets with rebranded software product information, if necessary.

For rebranded products, the Tax Commission has the following requirements:

- Rebranded Products with Class Code 1 are not required to complete e-file ATS approval.
- Rebranded Products with Class Code 2 are required to complete an abbreviated e-file ATS approval.

►Section 8: 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.

Send substitute forms questions and submissions to 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.

►Section 9: Forms and Schedules Supported (check all that apply)

Individual Income Tax

- TC-40 Utah Individual Income Tax Return
- TC-40A Income Tax Supplemental Schedule
- TC-40B Non and Part-year Resident Schedule
- TC-40C Retirement Tax Credit Schedule
- TC-40S Credit for Income Tax Paid to Another State
- TC-40W Utah Withholding Tax Schedule
- TC-547 Individual Income Tax Return Payment

Fiduciary Income Tax

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

Business and Corporate Income Tax**Corporation**

- TC-20 Utah Corporation Franchise and Income Tax Return
- TC-20 Schedule A – Utah Net Taxable Income and Tax Calculation
- TC-20 Schedule B – Additions to Unadjusted Income
- TC-20 Schedule C – Subtractions from Unadjusted Income
- TC-20 Schedule D – Utah Contributions Deduction
- TC-20 Schedule H – Utah Nonbusiness Income Net of Expenses
- TC-20 Schedule J – Apportionment Schedule
- TC-20 Schedule M – Corporations Included in Combined Filing
- Schedule K-1 – Shareholder's Share of Utah Income, Deductions and Credits
- TC-559 Corporate/Partnership Return Payment

S Corporation

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

Partnership/LLP/LLC Return of Income Tax

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

►Section 10: Agency requirements

This section identifies Tax Commission requirements expectations for communicating information to users of the software product.

Issue Notification and Resolution Requirements

Notify the Tax Commission when you discover breaches, security incidents or other improper disclosures of taxpayer data. Document details of the situation into an incident report, including:

- Date and time of incident
- Date and time the incident was discovered

- How the incident was discovered
- Description of the incident and the data involved, including specific data elements if known
- Potential number of taxpayer records involved, if known; otherwise, provide an estimated range if possible
- Infrastructure/systems involved (for example, laptop, server, etc.)

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 must be 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 the FTA State Exchange System (SES).

Testing and Submission Requirements

All e-file ATS 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 Utah State Tax Commission 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

This section represents the Utah State Tax Commission requirements for validation of specific pre-populated data elements.

- SSN
- FEIN
- Bank account number

Section 11: Customer Communications

This section identifies information the Tax Commission requires 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 Utah State Tax Commission, 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 Utah State Tax Commission, 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 the Utah State Tax Commission.

Driver’s License/ID Card Expectations

For e-file returns:

The Tax Commission wants to receive the DL/ID card with the tax return but won’t reject the e-file return. We are not providing a URL or statement for the DL/ID Card.

Refund Expectations

The Tax Commission is providing a URL and a statement about refund processing. Industry partners must use this statement and URL 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://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 Utah State 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 a statement about taxes due. Industry partners must use this statement and URL. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

URL:

<https://incometax.utah.gov/paying/payment-options>

Statement:

Taxes are due April 15, 2021. 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 “Utah State Tax Commission” with your return. Include the Utah form TC-547 payment coupon with your payment.

Agency Questions, Requirements and Information

1. Dec. 18, 2020 is the last day we will accept initial tests.
2. Tests must be completed and approved by Jan. 29, 2021.
3. We will not support the Taxes Paid to Other States (TPOS) schema for tax year 2020.
4. Does your software support direct debit withdrawal of withdrawal of payments for Utah? Yes No
 If no, your software must provide a statement 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.
5. Does your software support unlinked agency returns? Yes No
6. Does your software support binary attachments? Yes No
7. 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 necessary.

8. Provide all software limitations.

▶Section 12: 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 Utah State Tax Commission 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