

2021 Tax Software Provider Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the **Virginia Department of Taxation (Virginia Tax)**, you will need to complete this form and submit it to **vendors@tax.virginia.gov**.

By submitting this Letter of Intent (LOI) to Virginia Tax, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. 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 and/or paper 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

Virginia Tax 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 **November 1, 2021**.
- Form approval must be completed by **November 15, 2021**.
- Assurance testing (ATS) begins **November 8, 2021**.

Company information

List your company 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:		

IRS issued electronic identification numbers

List your IRS electronic identification numbers.

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

Contact information

List the contact information for each area identified.

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

Software products and tax types supported

It is assumed that the below responses apply to all supported tax types. If there are exceptions, list them in the Software Limitations Section on Page 6. Check all that apply.

1.) Type of Software Product(s)

DIY / Consumer (Web Based)

Professional / Paid Preparer (Desktop)

DIY / Consumer (Desktop)

Professional / Paid Preparer (Web Based)

2.) Calculation Engine(s) Supported

One software product with one calculation engine.

All software products use separate calculation engines.

These software products share the same calculation engine: _____

3.) Does your software support unlinked state returns? (e-File Software Only)

Yes

No

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

For Rebranded Products, Virginia Tax has the following requirements for paper forms and/or e-file ATS approval.

- Class Code 1 rebranded products are not required to complete the e-File ATS approval process.
- Class Code 2 rebranded products are required to complete the full e-File ATS approval process and a separate LOI is required.

Substitute Forms Registration

Agency Substitute Forms Software 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 (Estate/Trust) Forms Contact	Phone	Email Address
Secondary Fiduciary (Estate/Trust) 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)

Place a checkmark in the box next to each form to indicate that your software product supports the Virginia return/schedule/feature within your software. The forms listed are forms that Virginia Tax requires to be submitted for review and approval.

Virginia Tax requires software companies to support **print** versions of any return or schedule that is **supported within e-File**.

If the software product only supports a basic version of tax return and does not support the more complex schedules, place an "N/S" in the e-File column to indicate the schedule is "Not Supported" within the product.

INDIVIDUAL INCOME TAX				
An electronic filing mandate in place for paid tax preparers who prepare 50 or more returns a year. If a tax preparer prepares 50 or more returns in a taxable year, for each year after, all individual income tax returns must be filed electronically. The electronic filing mandate does not apply to taxpayers using DIY products. An electronic payment mandate is also in place if: (i) any installment payment of estimated tax exceeds \$2,500, (ii) any payment made with regard to a return or extension of time to file exceeds \$2,500, or (iii) estimated total tax liability exceeds \$10,000. Refer to the Virginia Tax website for more information.				
Forms & Schedules	Virginia Description	e-File Mandated	e-File	Print
760(CG)	Individual Resident Tax Return – Substitute Form			
Schedule INC/CG	Substitute Form for Reporting Withholding			
760ADJ	Schedule of Adjustments			
760ADJS	Supplemental Schedule of Adjustments for Forms 760 and 763			
Schedule A	Itemized Deductions			
760C	Underpayment of Estimated Tax by Individuals, Estates, and Trusts			
760F	Underpayment of Estimated Tax by Farmers and Fisherman			
760PY	Part-Year Resident Income Tax Return			
760PY ADJ	Schedule of Adjustments			
760PY ADJS	Supplemental Schedule of Adjustments for Form 760PY			
760PY Sch. of Income	Schedule of Income			
763	Non Resident Income Tax Return			
763ADJ	Schedule of Adjustments			
763-S	Special Nonresident Claim For Individual Income Tax Withheld			
765	Unified Nonresident Individual Income Tax Return			
Schedule CR	Credit Computation Schedule			
Schedule FED	Schedule of Federal Information			
Schedule L	Schedule for List of Participants (per 765)			
Schedule OSC	Credit Paid to Another State			
Schedule VAC	Virginia Contributions Schedule - Virginia 529, ABLE and Voluntary Contributions			

INDIVIDUAL INCOME TAX (CONTINUED)				
Forms & Schedules	Virginia Description	e-File Mandated	e-File	Print
Schedule VACS	Supplemental Contributions Schedule for Virginia 529 and ABLE Savings Plans			
760ES	Individual Estimated Income Tax Payment Voucher (With Return)			
760ES	Individual Estimated Income Tax Payment Voucher (Stand-Alone Payment)			
760IP	Individual Automatic Extension Payment Coupon			
760-PMT	Individual Return Payment Coupon			
760-PFF	Individual Return Payment Coupon – Farmer/Fisherman/Merchant Seamen			
CU-7	Consumer's Use Tax Return For Individuals			
502FED-1	Virginia Partnership-Level Federal Adjustments Report			

INDIVIDUAL INCOME TAX – CHECKBOXES & FEATURES					
	e-File	Print		e-File	Print
Binary / PDF Attachments			Head of Household		
1099-G Retrieval Indicator			Name or Filing Status Change		
Address Change Indicator			Overseas When Due		
Amended Return / Amended Reason Codes			Paid Preparer's / Preparer's Information		
Authorization to Discuss with Preparers			Payment by Bank Debit		
Deceased Return			Payment by Credit / Debit Card		
Dependent on Another's Return			Qualifying Farmer / Fisherman /		
Form 1310			Merchant Seaman		
Healthcare Coverage Indicator [New in TY21]			Exception Met Checkbox [Schema only, Sch ADJ]		

WAGE STATEMENTS							
Forms	Description	e-File	Print	Forms	Description	e-File	Print
W-2	Wage & Tax Statement			1099-G	Certain Government Payments		
W-2G	Certain Gambling Winnings			1099-INT	Interest Income		
1099-B	Income from Broker / Barter Exchange			1099-MISC	Miscellaneous Income		
1099-DIV	Dividends & Distributions			1099-OID	Original Issue Discount		
1099-K	Payment Card & 3 rd Party Network Transactions			1099-R	Income from Retirement / Pensions / Annuities , etc.		
VK-1	(VA Form) Owner's Share of Income & Virginia Modifications & Credits			1099-NEC	Nonemployee Compensation		

FIDUCIARY INCOME TAX				
There is an electronic filing mandate in place for tax preparers, but there is no mandate to make payments electronically.				
Forms & Schedules	Virginia Description	e-File Mandated	e-File	Print
770	Estates, Trusts & Unified Nonresidents Tax Return			
770ES	Estimated Fiduciary Tax Payment Voucher (770)			
770IP	Automatic Extension Payment Voucher (770 & 765)			
770-PMT	Return Payment Coupon (770)			
502FED-1	Virginia Partnership-Level Federal Adjustments Report			
FIDUCIARY INCOME TAX – CHECKBOXES & FEATURES				
			e-File	Print
Binary / PDF Attachments				
Amended Return / Amended Reason Codes				
Charitable Remainder Trust				
Grantor Trust				
Qualifying Farmer / Fisherman / Merchant Seaman				

CORPORATION INCOME TAX				
Forms & Schedules	Virginia Description	e-File Mandated	e-File	Print
500	Corporation Income Tax			
500A	Corporation Allocation and Apportionment of Income Schedule			
500AB	Schedule of Related Entity Backs and Exceptions			
500AC	Schedule of Affiliated Corporations Consolidated and Combined Filers			
500ADJ	Schedule of Adjustments			
500ADJS	Supplemental Schedule of Adjustments			
500AP	Modified Apportionment Schedule (VEDP Companies)			
500C	Underpayment of Estimated Tax by Corporations			
500CP	Corporation Automatic Extension Payment Coupon			
500CR	Credit Computation Schedule			
500EC	Electric Cooperative Modified Net Income Tax Return			

CORPORATION INCOME TAX (CONTINUED)				
Forms & Schedules	Virginia Description	e-File Mandated	e-File	Print
500EL	Electric Suppliers Corporation Minimum Tax and Credit Schedule			
500ES	Corporation Estimated Income Tax Payment Voucher			
500FED	Schedule of Federal Line Items			
500HS	Home Service Contract Provider Tax Computation Schedule			
500MT	Electric Cooperatives Minimum Tax and Credit Schedule			
500NOLD	Corporation Application for Refund-Carryback of NOL			
500T	Telecommunications Companies Minimum Tax and Credit Schedule			
500V	Corporate Income Tax Payment Coupon			
502FED-1	Virginia Partnership-Level Federal Adjustments Report			

CORPORATION INCOME TAX – CHECKBOXES & FEATURES					
	e-File	Print		e-File	Print
Binary / PDF Attachments			Combined Return		
Amended Return / Amended Reason Codes			Consolidated Return		
Certified Company Apportionment			Home Service Contract Provider Tax Liability Computation		

PASS-THROUGH ENTITY				
Forms & Schedules	Virginia Description	e-File Mandated	e-File	Print
502	Pass-Through Entity Return of Income & Return of Nonresident Withholding Tax			
502A	Multistate Pass-Through Entity Allocation and Apportionment of Income			
502ADJ	Schedule of Adjustments			
502ADJS	Supplemental Schedule of Adjustments			
502FED-1	Virginia Partnership-Level Federal Adjustments Report			
502FED-2	Virginia Partnership-Level Federal Adjustments Report			
502V	Pass-Through Entity Tax Payment Voucher			
502 VK-1	Owner's Share of Income and Virginia Modifications and Credits			
502 SVK-1	Supplemental Schedule of Owner's Share of Virginia Modifications			
VK-1 Consolidated	Reporting of Multiple Owners' Shares of Income & VA Modifications & Credits			
502W	Pass-Through Entity Withholding Tax Payment Voucher			

PASS-THROUGH ENTITY – CHECKBOXES & FEATURES					
	e-File	Print		e-File	Print
Binary / PDF Attachments					
Amended Return / Amended Reason Codes					
Certified Company Apportionment (with 500AP)					
Home Service Contract Provider Tax Liability Computation (with 500HS)					

Software Limitations Section

Specify any other software limitations related to the Virginia Forms and Schedules that exist beyond the Forms and Schedules Supported section (Pages 4 – 6).

If the software does not support all checkboxes, additions, subtractions, deductions, credits, contributions, etc. - list what is not supported for a particular form / schedule / feature. Furthermore, if there were any exceptions to your responses in the Software products and tax types supported section (Page 2), list them below in the right-hand column.

#	Form / Schedule / Feature / Checkbox	Description of Limitation for e-File Product
1		
2		
3		
4		
5		
6		
7		

Agency Requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product(s).

Software Provider agrees to:

- Notify Virginia Tax immediately when errors in their software affect Virginia taxpayers.
 - Critical errors will be resolved within 5 business days.
 - Non-critical errors will be resolved within 10 business days.
 - If software provider is unable to resolve a critical error within the specified timeframe proactively notify Virginia tax the projected error correction date. Virginia Tax may temporarily suspend accepting and processing returns until a response is received and/or the error is resolved.
- Respond to Virginia Tax immediately when contacted about potential errors in their software that may affect Virginia taxpayers.
 - Acknowledge receipt of the notification and provide a projected timeframe for response.
 - Notify Virginia Tax when the problem is resolved and upon request and additional information (i.e. how long the problem existed, number of affected Taxpayers, etc).
 - Provide timely software updates and technical support to their Virginia customers.
- To the extent that a critical error is found that negatively impacts Virginia taxpayers and is directly and solely caused by the tax preparation software, the software provider will immediately notify Virginia Tax and all affected taxpayers to find appropriate solutions and mitigate the impact of the error.
- Notify customers of minimum computer and print settings needed when submitting forms and payments either electronically or on paper for processing purposes.
- Abide by the following testing standards.
 - Prior to the opening of IRS' e-File, the software provider will provide Virginia Tax with either a "beta" version (ex. CD), access to their online tax preparation program, provide a specified list of screenshots, or provide a demonstration of the product that allows the review of user screens, interview questions, messaging, final submission screens and printing substitute forms. Work directly with Virginia Tax staff to satisfy testing requirements in a timely fashion.
 - Submit ATS and paper forms test returns within the test timeframes detailed in the section below. Exceptions may be considered on a case by case basis.
 - Create tax returns that incorporate all the criteria detailed within each test scenario provided by Virginia Tax.
 - Not transmit returns before successfully completing all required testing, demonstrate sufficiently to Virginia Tax an end-to-end test was administered successfully and Virginia Tax approval has been issued.
 - Software providers with previous history of issues with their products in Virginia may be required to perform a more rigorous testing methodology to validate the adequacy of their product. Virginia Tax reserves the right to deny access, hold returns or disallow transactions from moving through our system until adequate testing is completed and approval is granted.
 - While every effort will be made to be flexible during the testing window, Virginia Tax reserves the right to decertify the participation of a software provider if testing is inadequate, not completed timely or continues to be a strain on Virginia Tax testing resources.
- Develop substitute tax forms in accordance with the Virginia Substitute Forms Guidelines and Standards for Formatting, Content and Approval and the 760CG Exact Positioning Specifications issued by Virginia Tax and agrees to:
 - Submit all required computer generated Virginia forms to Virginia Tax for testing and approval.
 - Not allow forms to be printed from software until fully approved by Virginia Tax.
- Adhere to all specifications in Virginia publications:
 - Virginia e-File Guides
 - Virginia Substitute Forms Guidelines and Standards for Formatting, Content and Approval
 - 760CG Exact Positioning 2D Barcode Specifications (Individual income tax only)
 - Virginia Tax Form Instructions

Software Provider agrees to (cont'd):

- Adhere to schema requirements included in the authentication and return headers.
- Implement appropriate security measures to protect taxpayers and their information in your system. This includes but is not limited to when it is online, offline, at rest and/or in transit.
- Withhold advertising Virginia's acceptance of their software, until Virginia Tax's certification process is complete and formal authorization is received.
- Not promote, accept or process Virginia Tax returns, until Virginia Tax's certification process is complete and formal authorization is received.
- Appropriately and timely respond to changes requested by Virginia Tax throughout the filing season to include, but not limited to, providing a projected implementation date, identifying and addressing adversely affected accounts, Corrective Action Plan (CAP) as required, and messaging to Taxpayers for agreed upon changes.
- Not use any branding logo or trademarks of Virginia Tax without the expressed written consent from Virginia Tax.
- Withhold messaging that insinuates Virginia Tax is not open for testing submissions when software has not been approved, when in fact Virginia is actively reviewing test submissions.
- Retrieve the acknowledgments within 2 business days of Virginia Tax's transmission of those acknowledgements and agree to send to the taxpayer within one business day of receipt.
- Acknowledge product review results for individual income tax DIY products within 10 business days.
- Ensure all ATS tests during the approval process are created in and originate from the actual software.
- Ensure that all electronic returns received by Virginia Tax that are generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- Seek and obtain Virginia Tax's approval prior to the delivery of any messaging that includes Virginia Tax specific actions, recommendations, fixes or guidance.
- Ensure that all paper returns received by Virginia Tax that are generated from this software will be printed from the initially approved product version or a subsequent product update.
- Notify Virginia Tax of any incorrect and/or missing calculation or e-File data element for any paper or electronically returns submitted to Virginia Tax.
- Require users of this product who attempt to e-File 10 or more business days after a production release to download and apply the product update.
- Virginia Tax reserves the right to decertify the participation of a software provider that is non-responsive to Virginia Tax requests, does not meet desired thresholds for resolving issues, has error rates in excess of established benchmarks for quality and performance, or whereas testing is inadequate, not completed timely or continues to require significant reviews and corrections by Virginia Tax testing resources.

Virginia Tax agrees to:

- Publish on the Virginia Tax website Virginia forms in early release to ensure that software providers have adequate development time to complete all required testing and approvals through Virginia Tax.
- Publish substitute forms guidelines / documents on the FTA Secure State Exchange System (SES).
 - Virginia Substitute Forms Guidelines and Standards for Formatting, Content and Approval
 - 760CG Documents: Form Package, Test Package, and Exact Positioning Specifications
 - 1D Barcode Detail Documents
 - Spec Tables for all Substitute Forms
 - Check Digit Calculator
- Publish the preliminary schemas and business rules on the SES by no later than September 15, 2021.

Virginia Tax agrees to (cont'd):

- Publish final e-File Guides and special specifications and a scenario based testing regimen within the e-File Software Test Packages on the SES no later than October 22, 2021.
- Publish final schemas and business rules on the SES no later than October 15, 2021.
- Make available to the Electronic Return Originator (ERO) acknowledgment of acceptance or rejection of taxpayer returns within 2 business days of the return being made available from the IRS.
- Begin ATS e-File testing with the opening of the IRS' ATS testing in early November.
 - Initial test submissions will be acknowledged within 3-5 business days of receipt.
 - Subsequent re-test transmissions will be reviewed, acknowledged and feedback will be provided within 5 business days.
 - Virginia Tax requests that by January 31, 2022 – software providers reach a testing status of “Ready For Review” (passed all Schema / Business Rules) for their e-File submissions.
- Commence annual paper forms testing. All other forms will be performed on a continuous cycle.
 - Initial test submissions will be reviewed and acknowledged with feedback within 5 business days of receipt.
 - Subsequent re-test submissions will be reviewed and acknowledged with feedback in 7-10 business days.
- Notify the software provider immediately when errors within their software are adversely affecting the processing of Virginia returns.
- Classify software errors as critical or non-critical. This applies to both errors found by Virginia Tax and errors identified by the software provider.
- Furnish all participating software providers an annual performance review by July 31, 2022 to include issues of concern, corrective action required and any potential impacts to participation of standards are not achieved in the upcoming filing season.

System Security Requirements

Virginia Tax 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.

Data Breach Reporting

All software providers executing this agreement are subject to the data breach security laws of Virginia Code Section 18.2 – 186.6 and/or regulations of the Virginia Office of the Attorney General including but 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.

For more information see [Virginia Data Breach Notification](#). In addition to the provisions above, the software provider must immediately notify Virginia Tax if the software provider knows or reasonably suspects that any confidential information involving Virginia taxpayers has been subject to unauthorized access or disclosure. Failure to comply with data breach notification requirements may result in fines or civil damages.

Validation of Data Elements

You must validate the following pre-populated data elements on Individual income tax returns:

- State driver's license data elements
- State withholding account numbers
- Locality codes
- Direct deposit direct debit bank routing and transit number and account number
- PTIN entered at product registration (for Professional products)

Customer Notices

This section identifies information Virginia Tax is requiring the 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 Virginia Tax.

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 Virginia Tax.

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 Virginia Tax.

State Specifications and Communication

State Driver's License / State ID Card Data Expectations

At this time Virginia taxpayers are not required to provide their Driver's License / State ID information when completing their Virginia Individual income tax returns; however, they are strongly encouraged to provide it. When the information is provided, Virginia Tax requires the software provider to pass the information to Virginia via the return.

- **For e-Filed returns** – always pass the Driver's License / State ID information in the appropriate schema element. Refer to the Individual e-File Guide for details.
- **For printed/paper returns** – always print the full Driver's License / State ID information on the paper return. Do not mask or truncate the information.

Communication:

To assist taxpayers and tax professionals in filing returns, Virginia Tax is providing a URL regarding expectations for the Driver's License / State ID information. Industry partners will use this information to communicate and help set the appropriate expectations with external stakeholders. Providing this information will:

- Help eliminate phone calls from taxpayers, tax professionals and industry about Driver's License / State ID data collection and reporting
- Ensure that taxpayers and tax professionals receive the appropriate message

Virginia Tax Driver's License URL: <https://www.tax.virginia.gov/refund-fraud-prevention>

State Refund Expectations

To assist Taxpayers and Tax Professionals expecting refunds, Virginia Tax is supplying a URL to our "Where's my Refund" online program. Software companies are required to use this information to communicate and help set appropriate expectations with external stakeholders. Providing this information will:

- Help eliminate phone calls from Taxpayers, Tax Professionals and Industry about refunds
- Ensure that Taxpayers and Tax Professionals receive the appropriate message

Virginia Tax Refund URL: <https://www.tax.virginia.gov/wheres-my-refund>

State Tax Due Return Expectations

To assist Taxpayers and Tax Professionals with tax due returns, Virginia Tax is supplying a URL that provides a variety of payment methods for the individual income tax. Software companies should utilize this information to provide flexibility to external stakeholders when choosing a payment method.

Virginia Tax Due Payments URL: <https://www.tax.virginia.gov/individual-income-tax-payment-options>

Virginia Special Statement

Virginia Tax is committed to providing secure, efficient and accurate returns processing to all who are required to file a tax return in Virginia. Virginia Tax places high standards on itself, its filers, and its software providers to deliver on this commitment to our Virginia taxpayers.

To meet this commitment, Virginia Tax has implemented tracking tools to help us review how each software provider is performing to the specific criteria identified by Virginia Tax as critical to successfully meet the high standards Virginia Tax has set for itself and its software providers. Approved Virginia tax software providers will receive feedback annually detailing the results of this performance review no later than July 31, 2022 covering the following criteria:

- Quality
- Software Performance
- Accuracy
- Responsiveness
- Error Rate
- Customer Services

Software providers that fail to meet electronic filing requirements and performance expectations set forth by Virginia Tax will be notified with a Corrective Action Plan (CAP) required and approved prior to the start of the next tax year filing season. Virginia Tax reserves the right to deny participation to any software provider who fails to meet the standards set forth herein. Virginia Tax also reserves the right at any time to place the software product in a suspended or unapproved status and may elect at its sole discretion to no longer accept transmitted Virginia income tax returns for the remainder of the current tax year. Virginia Tax shall, however, elect to work with the software provider to remedy the situation for the upcoming tax year if it is in the best interest of our taxpayers and the agency.

Important Notice

By signing and submitting this Letter of Intent you are agreeing to meet the requirements laid out above. Virginia Tax reserves the right to decline, decertify, revoke or limit approval or acceptance of any software provider's product and thereby refuse to accept any additional returns from such product that does not adhere to the specified standards and requirements.

Should your product be decertified by Virginia Tax, you agree to remove references asserting your product's ability to service Virginia taxes from all public materials within 48 hours notice from Virginia Tax, and to provide immediate notice to any clients in the process of filing with Virginia Tax before ceasing Virginia services.

Virginia Specific Questions

This section represents questions Virginia Tax has for the software provider about their product.

1. Individual Income Tax Providers – What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds (e.g. Amazon or other prepaid cards), provide the names and bank routing numbers (RTNs) of each company. If you support more than one type of product (Consumer or Professional), differentiate between the product types those refund products pertain to. Attach a separate sheet if necessary.

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

3. What is the method used to provide paper forms to users?

Product produces own software generated forms

Product re-uses Fillable PDFs from the Virginia Tax website (i.e. web forms)

Other Method: _____

4. Will you support the Taxes Paid to Other State (TPOS) schema for this filing season for Individual Income Tax?

Yes

No

Acknowledgments and Signature

- The signed and completed agreement must be received by Virginia Tax by **November 1, 2021**.
 - Email the completed Virginia LOI to: vendors@tax.virginia.gov
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As the representative of the above named organization, I agree, on behalf of the organization, to comply with all requirements laid out in this document. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements laid out in this document.

As a pending Virginia Tax software provider, 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, Virginia Tax has 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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Authorized Access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.

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.

Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types IND CORP PTE FID
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types IND CORP PTE FID
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types IND CORP PTE FID
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types IND CORP PTE FID
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types IND CORP PTE FID
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types IND CORP PTE FID
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types IND CORP PTE FID