Rhode Island

Division of Taxation

Letter of Intent

Tax Year 2022

To be used for the following tax types **ONLY**:

Personal Income Tax: RI-1040 and RI-1040NR

Corporate Income Tax: RI-1120C, RI-1120S and RI-1065

Fiduciary Income Tax: RI-1041

For all other tax types, use the Registration Form found on:

<https://tax.ri.gov/resources/software-developers>

This form must be completed and submitted to Tax.VendorForms@tax.ri.gov

# **2022 Tax Software Provider**

# **Rhode Island Division of Taxation 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 Rhode Island Division of Taxation, you will need to complete this form and submit it to Tax.VendorForms@tax.ri.gov

By submitting this Letter of Intent (LOI) to the Rhode Island Division of Taxation, 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 or provide an incomplete form, 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.

**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.

If you are a new Software Provider who has not filed with the state of Rhode Island previously, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS, as well as a list of other states you have passed testing with, and for which tax years.

**Important dates**

The Rhode Island Division of Taxation 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 LOI by November 10, 2022.
* Substitute forms approval must be completed by December 16, 2022.
* Assurance testing (ATS) begins on same day as the IRS [subject to change].

**Amended Letter of Intent**

[ ]  Check this box if this is an amended Letter of Intent.

Reason for amendment:

**Company information**
List your company information.

|  |  |  |
| --- | --- | --- |
| Name of company      | Product name      | City/State issued software ID (if applicable)      |
| DBA name      | NACTP vendor ID      | City/State tax account number (if applicable)      |
| Address      | Product address/URL      | Company FEIN      |
| City      | State      | Zip code      |
| List your other product names using the same calculation engines 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      |

## **Substitute forms registration**

Complete this section only if your product will provide substitute forms.

|  |
| --- |
| 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      |
| **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. |

**Software products and tax types supported**

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** |
| Individual income tax – RI-1040 Resident | [ ]  Substitute forms [ ]  e-file |
| Individual income tax - RI-1040NR Nonresident | [ ]  Substitute forms [ ]  e-file |
| Fiduciary tax – RI-1041 | [ ]  Substitute forms [ ]  e-file |
| Partnership tax – RI-1065 | [ ]  Substitute forms [ ]  e-file |
| Corporation tax – RI-1120C | [ ]  Substitute forms [ ]  e-file |
| S-Corporation return – RI-1120S | [ ]  Substitute forms [ ]  e-file |

**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, the Rhode Island Division of Taxation has the following requirements for substitute forms and/or e-file ATS approval.

## For PAPER FORMS - Rebranded Products are required to complete the full paper form and testing approval process

## For E-FILE - Rebranded Products are required to complete an abbreviated e-file ATS approval process

## Complete one test for each form type to confirm software ID is correct. Additional tests must be provided upon request.

## **E-file mandates or requirements**

Beginning on January 1, 2023, any larger business registrant is required to file returns and remit taxes to the State of Rhode Island electronically.

## **Forms and schedules supported by tax type (check all that apply)**

Check the boxes of the forms and schedules your company supports

|  |  |  |
| --- | --- | --- |
| **Forms and schedules**  | **Substitute forms** | **e-file** |
| **Individual income tax – 2D versions must be supported** |
| RI-1040 [**Sch W, Sch E, IND-HEALTH and Penalty worksheet are required**] | [ ]  | [ ]  |
| RI-1040MU | [ ]  | [ ]  |
| RI-1040H | [ ]  | [ ]  |
| RI-6238  | [ ]  | [ ]  |
| RI-1040NR [**Sch W, Sch E, IND-HEALTH and Penalty worksheet are required**] | [ ]  | [ ]  |
| RI-1040NR-MU | [ ]  | [ ]  |
| Schedule II | [ ]  | [ ]  |
| Schedule III | [ ]  | [ ]  |
| Schedule CR | [ ]  | [ ]  |
| Schedule M | [ ]  | [ ]  |
| Schedule U | [ ]  | [ ]  |
| RI-2210 | [ ]  | [ ]  |
| RI-2210A | [ ]  | [ ]  |
| RI-4868 | [ ]  | [ ]  |
| **Forms and schedules (continued)** | **Substitute forms** | **e-file** |
| RI-1040V | [ ]  | [ ]  |
| RI-1040ES | [ ]  | [ ]  |
| Amended Supplement  | [ ]  | [ ]  |
| RI-1310 | [ ]  | [ ]  |
| RI-4506 | [ ]  | [ ]  |
| **Fiduciary tax** |
| RI-1041 | [ ]  | [ ]  |
| RI-1041MU | [ ]  | [ ]  |
| Schedule CR – 1041 | [ ]  | [ ]  |
| Schedule M – 1041 | [ ]  | [ ]  |
| Schedule W – 1041 | [ ]  | [ ]  |
| RI-8736 | [ ]  | [ ]  |
| RI-1041V | [ ]  | [ ]  |
| RI-1041ES | [ ]  | [ ]  |
| RI-2210 | [ ]  | [ ]  |
| RI-2210A | [ ]  | [ ]  |
| **Partnership tax – 2D version must be supported** |
| RI-1065 | [ ]  | [ ]  |
| Schedule CR-PT | [ ]  | [ ]  |
| See Shared Section for Remaining Forms/Schedules in Series |
| **Corporate franchise tax – 2D version must be supported** |
| RI-1120C [**Schedule CGM required**] | [ ]  | [ ]  |
| RI-1120F | [ ]  | [ ]  |
| Schedule B-CR | [ ]  | [ ]  |
| See Shared Section for Remaining Forms/Schedules in Series |
| **S-Corporation tax – 2D version must be supported** |
| RI-1120S | [ ]  | [ ]  |
| Q-Sub Schedule | [ ]  | [ ]  |
| Schedule S | [ ]  | [ ]  |
| Schedule CR-PT | [ ]  | [ ]  |
| See Shared Section for Remaining Forms/Schedules in Series |
| **Corporate Common/shared forms supported** |
| K-1 | [ ]  | [ ]  |
| RI-2220 | [ ]  | [ ]  |
| BUS-EST | [ ]  | [ ]  |
| BUS-EXT | [ ]  | [ ]  |
| BUS-V | [ ]  | [ ]  |

**Electronic amended returns**

The Rhode Island Division of Taxation requests you support electronic amended returns for those available through MeF.

**Software limitations**

List any software limitations to forms or schedules you support.

**Agency requirements**
This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

# **Issue notification and resolution requirements**

This section represents the Rhode Island Division of Taxation issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to Tax.VendorForms@tax.ri.gov .

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the [Rhode Island Office of the Attorney General](https://riag.ri.gov/) must also be reported to the Rhode Island Division of Taxation via email to Tax.VendorForms@tax.ri.gov . See [R.I. Gen. Laws § 11-49.3-4.  Notification of breach](http://webserver.rilegislature.gov/Statutes/TITLE11/11-49.3/11-49.3-4.htm) for complete reporting and notification requirements.

# **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 Rhode Island Division of Taxation schema requirements on the FTA State Exchange System (SES).].

# **System security requirements**

# The Rhode Island Division of Taxation 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 and substitute forms tests 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:

Prior to completing the tax return the taxpayer and/or tax professional must validate:

* Banking information

**Customer Notices**This section identifies information the Rhode Island Division of Taxation 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 the Rhode Island Division of Taxation.*

**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* Rhode Island Division of Taxation***.***

**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* Rhode Island Division of Taxation.

## **Driver’s license/ID card expectations for individual income tax**

The Rhode Island Division of Taxation is providing the following expectations and information:

**For e-file returns:**

The Rhode Island Division of Taxation requires the DL/ID card be included with the return but won’t reject the return if it’s not included.

**For printed/paper forms requesting the DL/ID Card information:**

The Rhode Island Division of Taxation requests the full DL/ID card information on the form(s)

## **Refund expectations**

Rhode Island Division of Taxation is providing the following for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

**URL:** Where’s My Refund? <https://tax.ri.gov/online-services/wheres-my-refund>

## **Taxes due expectations**

Rhode Island Division of Taxation is providing the following about taxes due, such as due dates and payment methods. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

**URL: Make a Payment Online** [**https://tax.ri.gov/online-services/make-payment-online**](https://tax.ri.gov/online-services/make-payment-online)

# **A****gency questions**

# Do you support unlinked jurisdictional returns?

# Jurisdiction wants to receive Taxes Paid to Other States (TPOS) data when applicable and will provide a cross walk for the software provider when schemas are released.

# Will your company support the TPOS schema for this filing season?

# **Acknowledgments and signature**

* I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software.
* I acknowledge all electronic returns received by RI Division of Taxation generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
* I acknowledge all paper returns received by RI Division of Taxation generated from this software will be printed from the approved product version, or a subsequent product update.
* I acknowledge RI Division of Taxation will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to RI Division of Taxation.
* I acknowledge users/customers of desktop products who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The Rhode Island Division of Taxation 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      |

## **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.

|  |  |  |
| --- | --- | --- |
| First and last name       | Phone number       | Email address       |
| Authorized access [ ] E-file | Tax types       |
| First and last name      | Phone number       | Email address       |
| Authorized access [ ] E-file | Tax types       |
| First and last name      | Phone number       | Email address       |
| Authorized access [ ] E-file | Tax types       |
| First and last name      | Phone number       | Email address       |
| Authorized access [ ] E-file | Tax types       |
| First and last name      | Phone number       | Email address       |
| Authorized access [ ] E-file | Tax types       |
| First and last name      | Phone number       | Email address       |
| Authorized access [ ] E-file | Tax types       |
| First and last name      | Phone number       | Email address       |
| Authorized access [ ] E-file | Tax types       |
| First and last name      | Phone number       | Email address       |
| Authorized access [ ] E-file | Tax types       |