

## 2020 Tax Software Provider Registration Form

This form explains the Minnesota-specific questions, requirements, and standards for tax software providers. By submitting it, you agree to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

All software providers creating Minnesota tax returns electronically or on paper must submit a completed and signed form to the Minnesota Department of Revenue by **October 30, 2020**. We will notify you of our decision within seven business days.

If you do not meet the requirements of this agreement, we may deny your application and remove your organization from the list of approved software providers. If we deny your application or withdraw our approval, we will reject all electronic and paper returns submitted using your products. Our decision is final, and there are no appeal rights. Reinstatement is at our sole discretion.

**Note:** Complete a registration form for each unique product your company offers. Your product will not be certified until it meets all component requirements in this registration.

Name of Company	Product Name	State Software ID
Address	Website Address/URL	Company FEIN
City	State	Zip Code
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 Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

MOVEit File #	
Test ETIN(s)	Production ETIN(s)

**Substitute Forms**

State Substitute Form Software ID		
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
* If you have additional contacts for Business Tax Types, please list each of them on a separate sheet and attach with your registration submission.		

**Type of Software Product** (Check all that apply)

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

**Tax Types Supported** (Check all that apply)

- |                          |  |                          |  |
|--------------------------|--|--------------------------|--|
| Forms                    | e-File   | Forms                    | e-File   |
| <input type="checkbox"/> | <input type="checkbox"/> Individual Income Tax | <input type="checkbox"/> | <input type="checkbox"/> Property Tax              |
| <input type="checkbox"/> | <input type="checkbox"/> S Corporation Tax     | <input type="checkbox"/> | <input type="checkbox"/> Corporation Franchise Tax |
| <input type="checkbox"/> | <input type="checkbox"/> Partnership Tax       | <input type="checkbox"/> | <input type="checkbox"/> Estate /Fiduciary Tax     |
| <input type="checkbox"/> | <input type="checkbox"/> Insurance Premium Tax |                          |  |

**Forms and Schedules Supported (check all that apply)**
**Individual Income**

- M1
- M15
- M1529
- M1AR
- M1C
- M1CAT
- M1CD
- M1CMD
- M1CR
- M1ED
- M1HOME
- M1LS
- M1LTI
- M1M
- M1MA
- M1MT
- M1MTC
- M1NC
- M1NR
- M1PSC
- M1R
- M1RCR
- M1REF
- M1SA
- M1SLC
- M1UE
- M1W
- M1WFC
- M1X
- M99
- Form PCR

**Property**

- CRP
- M1PR
- M1PR-AI
- M1PRX

**Corporation**

- AFF
- AMTI
- AMTT

- DIV
- M15C
- M4 Series
- M4NC
- M4R
- M4X
- NOL
- REC

**S Corporation**

- M8 Series
- M8X

**Estate/Fiduciary**

- M706
- M706Q
- M2
- M2MT
- M2NC
- M2RT
- M2SB
- M2SBNC
- M2X

**Partnership**

- M3 Series
- M3X

**K Schedules**

- KPC
- KPCNC
- KPI
- KPINC
- KS
- KSNC
- KF

**Shared Forms**

- AWC
- EST
- ETP
- M23
- RD

**Insurance**

- IG258
- IG259
- M11
- M11AR
- M11B
- M11L

**UBIT**

- M15NP
- M4NP series
- M4NP NOL

**Vouchers**

- Individual Income
  - Return
  - Amend
  - Estimate
  - Extension
- Corporation
  - Return
  - Amend
  - Estimate
  - Extension
- S Corporation
  - Return
  - Amend
  - Estimate
  - Extension
- Estate
  - Return
  - Amend
  - Extension
- Fiduciary
  - Return
  - Amend
  - Estimate
  - Extension

 Partnership

- Return
- Amend
- Estimate
- Extension

 UBIT

- Return
- Amend
- Estimate
- Extension

 Withholding

## Rebranded Software Products

For rebranded products, we have the following requirements for paper forms and e-file ATS approval.

Software providers must complete a separate letter of intent LOI for each rebranded product in its entirety if:

- The organization that rebrands the software has the capability to make changes to the development of the software, uses their own ETIN, or limits the software provider's ability to monitor the product (Including but not limited to software updates or patches, leads reporting requirements, etc.).

Rebranded products are not required to complete e-file ATS and paper form approval if:

- The organization does **not** have the capability to make changes to the development of the software, uses their own ETIN, or limits the software provider's ability to monitor the product (Including but not limited to software updates or patches, leads reporting requirements, etc.).

## State Specific Requirements

These are Minnesota's requirements for tax software providers.

## 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 software is on-line, off-line, at rest, and in transit. Cyber security resources such as [Publication 1075](#), [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.

Protect taxpayer data including, but not limited to:

- Managing and protecting physical and remote access
- Managing identities and credentials for authorized devices and users
- Managing access permissions using the principles of least authority and separation of duties
- Providing security awareness training to information users, including managers, senior executives, and contractors
- Providing role-based security to personnel with assigned security roles and responsibilities
- Protecting data in transit and at rest
- Protecting against data leaks
- Destroying all data in accordance to your organizations record retention policy
- Removing all data or destroying storage devices and media before they leave control of the organization
- Improving and updating protection processes and system security plans
- Monitoring systems for anomalous activity
- Implementing cybersecurity practices as a part of human resources
- Developing and implementing risk and vulnerability management

## Requirements for Transferring Data Year over Year

Tax professionals must provide confirmation of these pre-populated data elements prior to completing the tax return:

- State driver's license data elements.
- State withholding account numbers.
- PTIN entered at product registration.

## Software Provider Requirements

As a software provider, you agree to:

- Be approved by the IRS as an electronic transmitter.
- Review and comply with the software providers registration and standards listed on our [website](#).
- Submit software test returns and corresponding PDFs for approval in the form and manner prescribed by the agency.
  - Resubmit software test returns and corresponding PDFs if correcting errors.
- Create all e-file ATS and substitute forms tests that you submit during the approval process in the actual software.
- Submit for approval all forms included in your software in a PDF format using the *2020 Transmittal for Substitute Form Approval* to [Efile.FormApproval@state.mn.us](mailto:Efile.FormApproval@state.mn.us).
- Include the Minnesota assigned software ID number on all forms according to requirements.
- Provide printer-friendly forms to your customers and include PDF printer-setting instructions according to our specifications listed on our [website](#).
- Follow voucher specifications listed on our [website](#).
- Submit all returns as "linked returns" if a corresponding federal return was submitted; unless otherwise directed by the department.
- Notify the department if any forms you support are not ready when your software is available for use. You will need to advise customers that the forms are not available and include a date on which the forms will be available.
- Notify the department immediately when errors in your software affect Minnesota taxpayers. Do not submit returns with known errors. Notify your Minnesota customers and the department as soon as you have corrected the errors.
- Provide timely updates, corrections, and technical support for software to ensure the accuracy of Minnesota tax returns.
- Transmit taxpayer submissions on a regular basis. Notify the department and your customers if you are holding any Minnesota returns.
- Contact the department to address issues, answer questions, and maintain open communication.
- Send a copy of all general communications you send to your Minnesota software customers to [EFile.DevSupport@state.mn.us](mailto:EFile.DevSupport@state.mn.us).
- Authorize the department to feature your company in materials identifying you as a certified software provider.
- Pass certification testing, substitute forms approval, and fraud leads reporting testing for each product according to requirements.
- Ensure all returns transmitted from this software be electronically filed or printed from the approved software or a subsequent product update.

- Adhere to the schema requirements included in the authentication and return header.

### **Data Breach Reporting**

Software providers who agree to these terms and requirements are subject to data breach notification laws and regulations of the State of Minnesota including, but not limited to, [Minnesota Statute 325E.61](#).

Notify the department when you discover breaches, security incidents, or other improper disclosures of taxpayer data. Document specifics 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.)

### **Minnesota Fraud Leads Reporting**

Every week, software providers must produce reports for the department that include identifying potential fraudulent behavior or patterns and include any tax return information provided by that person.

In addition, if you have reason to believe an individual violated a relevant criminal law, you must disclose the person's tax return information to the state of Minnesota.

Upon accepting you as a software provider, you will be given details on the leads reporting schema and reporting requirements. As part of certification testing, you will be required to submit lead reports.



**Signature:**

Initial

As the authorized representative of the above-named organization, I affirm that my organization agrees to abide by all the requirements listed above. I understand the Minnesota Department of Revenue reserves the right to revoke its approval acceptance of any person or company that does not adhere to the above-stated requirements and may refuse to accept any additional returns from such entity.

*If accepted as an approved Software Provider, my organization agrees to provide the Minnesota Department of Revenue with information about my company that is true, accurate, current, and complete. I understand that if anyone from my organization knowingly or negligently provides any information that is untrue, inaccurate, obsolete, or incomplete, the department has the right to immediately restrict, suspend, or terminate my account.*

Electronic Signature <i>(Authorized representative)</i>	Date	Contact Number
Email Address	<input type="checkbox"/> I understand that checking this box constitutes a legal signature that I acknowledge and agree to the above terms of acceptance.	

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

Electronic Signature <i>(Authorized representative)</i>	Amended Date	Contact Number
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