



ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL AND CORPORATE TAX DIVISION

Departmental Use Only

Software Developer Intent to Participate
and Compliance Agreement for Individual
Modernized eFile (MeF) Returns Tax Year 2014

AL Assigned Software
Developer Code: _____

An authorized representative must sign this Compliance Agreement for the Individual Modernized eFile Program, Tax Year 2014. The Alabama Department of Revenue needs to receive this agreement prior to submission of any electronic tax returns (both test and production returns). All primary and secondary software developers that create ADOR MeF returns via their products should complete this agreement.

Submit the completed form to tavares.mathews@revenue.alabama.gov prior to submitting test or production returns.

| | | | |
|-------------------------------------|-----------------------------------|------------------------------|---------------|
| COMPANY NAME | | NACTP VENDOR ID | |
| PRODUCT NAME(S) | | EFINS (TEST AND PRODUCTION) | |
| PRODUCT WEBSITE ADDRESS | | ETINS (TEST AND PRODUCTION) | |
| HELP DESK SUPERVISOR | HELP DESK PHONE NUMBER () | ESTIMATED TESTING START DATE | |
| ADDRESS | CITY | STATE | ZIP |
| PRIMARY CONTACT | PHONE NUMBER () | FAX NUMBER () | EMAIL ADDRESS |
| SECONDARY CONTACT | PHONE NUMBER () | FAX NUMBER () | EMAIL ADDRESS |
| PAPER FORM DEVELOPER CONTACT PERSON | PHONE NUMBER () | EMAIL ADDRESS | |

Please check the box next to the forms your company will be supporting.

Individual Form 40 (Resident/Part-Year Return)

- Form 40 – Individual Income Tax Return
- Schedule A – Itemized Deductions
- Schedule B – Interest and Dividend Income
- Schedule CR – Credits For Taxes Paid to Other States
- Schedule DC – Donation Check-Offs
- Schedule D – Net Profit or Loss
- Schedule E – Supplemental Income and Loss
- Schedule OC – Other Available Credits
- Form 4952A – Investment Interest Expense
- NOL-85 – Computation of Net Operating Loss
- NOL-85A – Application of NOL Carryback or Carryforward
- Schedule NTC – Net Tax Calculation
- Schedule AATC – Alabama Accountability Tax Credit
- Schedule AAC – Alabama Adoption Tax Credit

Individual Form 40NR (Nonresident Return)

- Form 40NR – Individual Non-Resident Return
- Schedule A – Itemized Deduction
- Schedule B – Interest and Dividend Income
- Schedule D – Profit From Sale of Real Estate, Stocks, Bonds, etc.
- Schedule E – Income From Rents, Royalties, Partnerships, Estates, Trust, and S Corporation
- Schedule OC – Other Available Credits
- Form 4952A – Investment Interest Expense Deduction
- Schedule NTC – Net Tax Calculation
- Schedule AATC – Alabama Accountability Tax Credit

List Software Developer Limitations:

I agree to the following rules and regulations for participation in the Alabama Individual Modernized eFile Program:

1. You must be an approved IRS vendor to participate in the Alabama Individual Modernized eFile Program.
2. Serving as agents of the Alabama Department of Revenue, all vendors must comply with requirements as stated in Publication 4164 (Alabama Individual Modernized eFile Program: Software Developers and Transmitters Guidelines).
3. Development should be in compliance with the electronic schemas and business rule documents.
4. The department must be informed prior to a vendor testing of all software limitations. All main schedules on a return must be supported.
5. Test submissions should be submitted to the department within the specified testing dates provided on a yearly basis to all software vendors. The testing time period might vary depending on the form type.
6. If any changes (not requested by ADOR) are made to approved software you must notify the department of the changes. If necessary, testing of the new product release may be required.
7. Notify/copy ADOR of any/all messages conveyed publically to Alabama taxpayers via your product.
8. The software vendor must provide an adequate help desk to assist taxpayers or practitioners with software issues or any other problems filing their electronic return.
9. The vendor is responsible for notifying the ADOR of any errors found during production that affect the correct filing of any Individual MeF returns. An update should be provided to the customers as soon as possible and the department notified once the issue has been resolved.
10. The software vendor grants the ADOR the right to display the company name and website link on the approved vendor list on the ADOR website each tax year once the vendor has been approved.
11. All software products must provide the taxpayer a method to attach any and all required documentation to the electronic return when filed.
12. For any eFile mandated tax type the software vendor does not have the authority to authorize a taxpayer to paper file a return. The software vendor must contact the ADOR for paper filing approval for any eFile mandated form type.
13. The Alabama Department of Revenue will conduct random review of all software products to verify that the requirements of the Alabama Individual eFile Program are being met. The results will be sent to the programmers for further investigation and any necessary corrections made in a timely manner.
14. The ADOR reserves the right to revoke the acceptance of an electronic originator or transmitter for just cause. Failure to comply with the guidelines set for in Publication AL4164 is just cause.
15. Any of the following can result in the revocation of an electronic return originator or transmitter acceptance into the program: (1) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonest or breach of trust. (2) Failure to file timely and accurate tax returns, both personal and business. (3) Failure to pay personal tax liabilities or business liabilities. (4) Failure or refusal to effect corrective action as required by the Alabama Department of Revenue. (5) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Individual MeF Program. (6) Unethical practices in return preparation. (7) Suspension by the IRS.
16. The software vendor must support the printing of tax returns and all supporting forms to allow the user to mail their return if the return cannot be e-filed. The printed returns must be approved by the ADOR for form content and barcode approval prior to final MeF forms approval. The paper forms approval process and MeF testing may be completed simultaneously.
17. All software errors which impact the correct filing of an Alabama tax return identified by the IRS, ADOR or clients must be immediately corrected and an update should be distributed to the software clients within 5 business days. Failure to correct any errors or issues within the time prescribed by the ADOR will result in suspension from the program.
18. It is the taxpayer's responsibility to timely file the appropriate ADOR tax return. A vendor should not turn off the schemas or business rules to allow a return to be filed without being parsed during production. The perfection period is not an extension to file, it is a period to correct a mistake on a previously e-filed tax return.
19. All schedules needed to file a particular form must be supported in the format required by the ADOR.
20. Test returns must be parsed before they are submitted to the ADOR. If test returns come in that are not parsed the ADOR has the right to refuse review until the issues are fixed by the vendor.
21. If any changes are made after the software has been approved, the department should be notified and a test return with the changes made needs to be resubmitted.
22. All confidential taxpayer information should be secure.
23. Submit taxpayer submissions in a timely manner. Submissions should not be held unless the client and ADOR has been notified of the delay.

Signature:

As the representative of the above named organization, I agree, on behalf of the organization, to comply with all requirements listed above.

REPRESENTATIVE PRINTED NAME

REPRESENTATIVE SIGNATURE

DATE

Comments:

Contact Information:

Forms 40 and 40NR

Individual MeF Coordinator

Tavares Mathews

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