



COMPTROLLER  
*of* MARYLAND  
*Serving the People*

## Income Tax Letter of Intent

### Tax Year 2023

This form must be completed and submitted to The Comptroller of Maryland by October 31, 2023

**Contacts:**

eFile – [efil@marylandtaxes.gov](mailto:efil@marylandtaxes.gov)

Forms – [mdsoftwaredevelopers@marylandtaxes.gov](mailto:mdsoftwaredevelopers@marylandtaxes.gov)

# 2023 Tax Software Provider Comptroller of Maryland Letter of Intent

This Letter of Intent (LOI) details the requirements for software vendors to submit electronic an/or paper returns to the Comptroller of Maryland. If your software company intends to submit electronic and/or paper returns to the Comptroller of Maryland, you must agree to the terms outlined in this LOI. To signify your agreement, complete this form and submit it to the E-file Unit at [efil@marylandtaxes.gov](mailto:efil@marylandtaxes.gov) and/or Forms at [mdsoftwaredevelopers@marylandtaxes.gov](mailto:mdsoftwaredevelopers@marylandtaxes.gov).

## Standards and Customer Notification

By submitting this Letter of Intent (LOI) to the Comptroller of Maryland, 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.**

When the return is rejected, your customer will receive notification that includes the following language: “Your return has been rejected because [vendor name] has not complied with Maryland’s requirements and is not approved to file in Maryland.”

## Acknowledgement

“By signing, I acknowledge the above paragraphs on Standards and Customer Notification.”

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

You must complete a separate LOI for each unique product your company offers. We will reject an incomplete Letter of Intent.

If this is an amended LOI, please complete the amended signature line on page 14.

**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**

The Comptroller of Maryland 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 October 31, 2023.
- Recommended date for Initial submissions of paper forms by series December 1, 2023.
- Substitute forms approval must be completed by January 31, 2024.
- Assurance testing (ATS) begins on the same day the IRS opens. The Comptroller’s Office will notify you if (ATS) begins on a different day.
- Last day e-filed test submissions will be approved for TY2023 Production - March 31, 2024.

## 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.

|   |       |               |
|---|-------|---------------|
| Substitute forms software vendor number assigned by the Comptroller of Maryland (2-digit code).   |       |               |
| 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 |
| <b>Note:</b> 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)               | <input type="checkbox"/> |
| DIY/consumer (Desktop)                 | <input type="checkbox"/> |
| Professional/paid preparer (Web-Based) | <input type="checkbox"/> |
| Professional/paid preparer (Desktop)   | <input type="checkbox"/> |

| Tax types supported                     |   |                                 |
|---|---|---------------------------------|
| Individual income tax                   | <input type="checkbox"/> Substitute forms | <input type="checkbox"/> e-file |
| Estate/trust/fiduciary tax              | <input type="checkbox"/> Substitute forms | <input type="checkbox"/> e-file |
| Corporation tax                         | <input type="checkbox"/> Substitute forms | <input type="checkbox"/> e-file |
| Pass-Through partnerships/S-Corporation | <input type="checkbox"/> Substitute forms | <input type="checkbox"/> e-file |
| Withholding Tax                         | <input type="checkbox"/> Substitute forms | <input type="checkbox"/> e-file |
| Sales and Use Tax                       | <input type="checkbox"/> Substitute forms | <input type="checkbox"/> e-file |

## Rebranded software products

Complete this section only if your product is rebranded.

Rebranded software products are software products sold by the software provider to a third-party licensee. A third-party licensee may modify the software by:

- Adding their own logos and/or splash screens; and
- Modifying calculations in the program.

Software that a third-party licensee modifies by changing the software requirements or output(s) is not considered rebranded software, as these modifications are beyond the scope of a rebrand. If a third-party licensee wishes to make any changes to the software requirements or outputs, the third-party licensee must complete a LOI as a new vendor and will not be considered a user of rebranded software.

All third-party licensees must have their own vendor number.

As the Software company selling and/or licensing your product to a third-party, it is your responsibility to make sure the third-party licensee either (1) makes no modifications to the software requirements and outputs, or (2) completes a LOI as a new vendor.

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 | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |
| Rebranded product name | ETIN (if applicable) | Contact person | Phone | Email address |

Attach additional sheets if needed.

For Rebranded Products, the Comptroller of Maryland has the following requirements:

- Rebranded Products [with class code 1] are not required to complete an abbreviated e-file ATS/paper form approval.
- Rebranded Products [with class code 2] are required to complete the full e-file ATS/paper form approval process.

## Electronic returns

### Mandatory Tax Preparer e-File Requirement (for individual filing).

Tax-General Article, § 10-824, Maryland Code Annotated, provides mandatory requirements for filing income tax returns electronically. Tax-General Article § 13-717 provides circumstances under which a penalty would apply for failure to comply with Maryland Tax-General Article 10-824.

The law requires income tax return preparers who have prepared, for compensation, more than 100 Maryland individual income tax returns in the prior tax year to file all individual tax returns electronically.

This Act authorizes the Comptroller of Maryland to impose on a preparer a \$50 penalty for each tax return that is not filed electronically in compliance with this Act, unless the preparer is able to show that the failure to comply is due to reasonable cause and not due to willful neglect.

The taxpayer may opt out of having their income tax return filed electronically if the appropriate box is checked on the paper tax return.

A tax preparer may request a written waiver from the Comptroller of Maryland by email [efil@marylandtaxes.gov](mailto:efil@marylandtaxes.gov) or mail. The written waiver request must establish, to the satisfaction of the Comptroller, 1) either reasonable cause for not filing the return electronically or 2) lack of feasible means of filing the return electronically without undue hardship. The tax preparer must receive written approval of the waiver by the Comptroller of Maryland before he will be considered exempt from the law and any fines associated with non-compliance of this Act.

Written requests should be mailed to:

**Revenue Administration Division  
Processing Control, e-File Help Desk  
PO Box 1829  
Annapolis, MD 21404-1829**

When business credits are filed on the Form 500CR, we request that form 500CR be filed electronically. If this request cannot be completed, paper form 500CRW should be filed along with the paper form 500CR.

### 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                   |
|---|--------------------------|--------------------------|
| <b>INDIVIDUAL INCOME TAX</b>  |                          |                          |
| 502 – Resident Income Tax Return  | <input type="checkbox"/> | <input type="checkbox"/> |
| 502AC – Subtraction for Contribution of Artwork                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| 502AE – Subtraction for Income Derived within Arts and Entertainment District(s)    | <input type="checkbox"/> | <input type="checkbox"/> |
| 502B – Dependents’ Information  | <input type="checkbox"/> | <input type="checkbox"/> |
| 502CR – Income Tax Credits for Individuals  | <input type="checkbox"/> | <input type="checkbox"/> |
| 502D – 2024 Declaration of Estimated Maryland Income Tax                            | <input type="checkbox"/> | <input type="checkbox"/> |
| 502E – Application for Extension to File Personal Income Tax Return                 | <input type="checkbox"/> | <input type="checkbox"/> |
| 502INJ – Injured Spouse Claim Form  | <input type="checkbox"/> | <input type="checkbox"/> |
| 502R – Retirement Income  | <input type="checkbox"/> | <input type="checkbox"/> |
| 502S – Heritage Structure Rehabilitation Tax Credit                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| 502SU – Subtractions from Income  | <input type="checkbox"/> | <input type="checkbox"/> |
| 502TP – Computation of Tax Preference Income  | <input type="checkbox"/> | <input type="checkbox"/> |
| 502UP – Underpayment of Estimated Income by Individuals                             | <input type="checkbox"/> | <input type="checkbox"/> |
| 502V – Use of Vehicle for Charitable Purposes                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| 502X – Amended Resident Individual Tax Return                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| 588 – Direct Deposit of Maryland Income Tax Refund to More than One Account         | <input type="checkbox"/> | <input type="checkbox"/> |
| 505 – Nonresident Income Tax Return   | <input type="checkbox"/> | <input type="checkbox"/> |
| 505NR – Nonresident Income Tax Calculation  | <input type="checkbox"/> | <input type="checkbox"/> |
| 505SU – Nonresident Subtractions from Income  | <input type="checkbox"/> | <input type="checkbox"/> |
| 505X – Nonresident Amended Tax Return   | <input type="checkbox"/> | <input type="checkbox"/> |
| 500CR – Business Income Tax Credits   | <input type="checkbox"/> | <input type="checkbox"/> |
| 500DM – Decoupling Modification   | <input type="checkbox"/> | <input type="checkbox"/> |
| Maryland Schedule K-1 (510/511) – Maryland Pass-Through Entity Member’s Information | <input type="checkbox"/> | <input type="checkbox"/> |

| Forms and schedules  | Substitute Forms         | E-file                   |
|--|--------------------------|--------------------------|
| 515 – Nonresident (Local Tax Only) Tax Return                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| 1099-G – Unemployment Compensation   | <input type="checkbox"/> | <input type="checkbox"/> |
| EL101 – Income Tax Declaration for Electronic Filing                             | <input type="checkbox"/> | <input type="checkbox"/> |
| PV – Personal Tax Payment Voucher for Form 502/505, Estimated Tax and Extensions | <input type="checkbox"/> | <input type="checkbox"/> |
| Binary Attachments/PDFs  | <input type="checkbox"/> | <input type="checkbox"/> |

FEDERAL FORMS SUPPORTED (check all that apply) e-File only

- Form W-2 - Wage and Tax Statement
- Form W-2G - Certain Gambling Winnings
- Form 1099R - Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans
- Form 1099MISC - Miscellaneous Income
- Form 1099B - Proceeds from Broker and Barter Exchange Transactions
- Form 1099DIV - Dividends and Distributions
- Form 1099INT - Interest Income
- Form 1099OID - Original Issue Discount
- Form 1099K - Payment Card and Third-Party Network Transactions
- Form 1099-NEC – Nonemployee Compensation

| Forms and schedules   | Substitute Forms         | E-file                   |
|---|--------------------------|--------------------------|
| <b>SALES AND USE TAX AND WITHHOLDING TAX</b>  |                          |                          |
| 202/202F – Sales and Use Tax Return   | <input type="checkbox"/> | <input type="checkbox"/> |
| CRA – Combined Registration Application   | <input type="checkbox"/> | <input type="checkbox"/> |
| MW506 – 2024 Employer’s Return of Income Tax Withheld   | <input type="checkbox"/> | <input type="checkbox"/> |
| MW506A – 2024 Amended Employer’s Return of Income Tax Withheld                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| MW506M – 2024 Employer’s Return of Income Tax Withheld for Accelerated Filers                     | <input type="checkbox"/> | <input type="checkbox"/> |
| MW506AM – 2024 Amended Employer’s Return of Income Tax Withheld for Accelerated Filers            | <input type="checkbox"/> | <input type="checkbox"/> |
| MW508 – 2024 Annual Employer Withholding Reconciliation Return                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| MW508CR – 2024 Business Income Tax Credits (To be used by non-profit 501c (3) organizations only) | <input type="checkbox"/> | <input type="checkbox"/> |
| MW506FR - 2024 Maryland Employer Withholding - Final Return                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| MW508A-2024 Annual Employer Withholding Reconciliation Report                                     | <input type="checkbox"/> | <input type="checkbox"/> |



| Forms and schedules  | Substitute Forms         | E-file                   |
|--|--------------------------|--------------------------|
| <b>FIDUCIARY</b>   |                          |                          |
| 504 – Fiduciary Income Tax Return  | <input type="checkbox"/> | <input type="checkbox"/> |
| 504NBD– Fiduciary Nonresident Beneficiary Deduction Summary                      | <input type="checkbox"/> | <input type="checkbox"/> |
| 504A – Fiduciary Income Tax Return Schedule A                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| 504CR – Business Income Tax Credits for Fiduciaries                              | <input type="checkbox"/> | <input type="checkbox"/> |
| 504D – 2024 Fiduciary Declaration of Estimated Income Tax                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 504E – Application for Extension to File Fiduciary Return                        | <input type="checkbox"/> | <input type="checkbox"/> |
| Maryland Schedule K-1 (504) – Fiduciary Beneficiary’s Information                | <input type="checkbox"/> | <input type="checkbox"/> |
| 504NR – Fiduciary Nonresident Income Tax Calculation                             | <input type="checkbox"/> | <input type="checkbox"/> |
| 504UP – Underpayment of Estimated Income Tax by Fiduciaries                      | <input type="checkbox"/> | <input type="checkbox"/> |
| EL101B - E-File Declaration for Business and Fiduciary Electronic Filing         | <input type="checkbox"/> | <input type="checkbox"/> |
| EL102B – Income Tax Payment Voucher for Business and Fiduciary Electronic Filers | <input type="checkbox"/> | <input type="checkbox"/> |
| Binary Attachments/PDFs  | <input type="checkbox"/> | <input type="checkbox"/> |

| Forms and schedules  | Substitute Forms         | E-file                   |
|--|--------------------------|--------------------------|
| <b>CORPORATE AND PASS-THROUGH ENTITY TAX</b>   |                          |                          |
| 500 – Corporation Income Tax Return  | <input type="checkbox"/> | <input type="checkbox"/> |
| 500CR – Business Income Tax Credits  | <input type="checkbox"/> | <input type="checkbox"/> |
| 500D – 2024 Corporation Declaration of Estimated Income Tax                          | <input type="checkbox"/> | <input type="checkbox"/> |
| 500E – Application for an Extension to File Corporation Income Tax Return            | <input type="checkbox"/> | <input type="checkbox"/> |
| 500DM – Decoupling Modification  | <input type="checkbox"/> | <input type="checkbox"/> |
| 500UP – Underpayment of Estimated Income Tax by Corporations and Pass-Through Entity | <input type="checkbox"/> | <input type="checkbox"/> |
| 502S – Heritage Structure Rehabilitation Tax Credit                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| 510 – Pass-Through Entity Tax Return   | <input type="checkbox"/> | <input type="checkbox"/> |
| 511 – Pass-Through Entity Election Tax Return  | <input type="checkbox"/> | <input type="checkbox"/> |
| 510C - Composite Pass-Through Entity Income Tax Return                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 510/511D - 2024 Pass-Through Entity Declaration of Estimated Income Tax              | <input type="checkbox"/> | <input type="checkbox"/> |
| 510/511E - Application for Extension to File Pass-Through Entity Income Tax Return   | <input type="checkbox"/> | <input type="checkbox"/> |
| Maryland Schedule K-1 (510/511) – Maryland Pass-Through Entity Member’s Information  | <input type="checkbox"/> | <input type="checkbox"/> |

| Forms and schedules  | Substitute Forms         | E-file                   |
|--|--------------------------|--------------------------|
| EL101B – E-File Declaration for Business and Fiduciary Electronic Filing         | <input type="checkbox"/> | <input type="checkbox"/> |
| EL102B – Income Tax Payment Voucher for Business and Fiduciary Electronic Filers | <input type="checkbox"/> | <input type="checkbox"/> |
| Binary Attachments/PDFs  | <input type="checkbox"/> | <input type="checkbox"/> |

| COMMON/SHARED FORMS   | Substitute Forms         | E-file                   |
|---|--------------------------|--------------------------|
| 500CR - Business Income Tax Credits                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 500DM - Decoupling Modification                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| 502S - Heritage Structure Rehabilitation Tax Credit               | <input type="checkbox"/> | <input type="checkbox"/> |
| Maryland Schedule K-1 (510/511)-Maryland PTE Member’s Information | <input type="checkbox"/> | <input type="checkbox"/> |

### Electronic amended returns

Comptroller of Maryland supports electronic filing for amended returns (Individual, Corporate, Pass-Through Entity, and Fiduciary).

### Software limitations (List any software limitations to forms or schedules you support)

---



---



---



---

Are there any differences in the forms you support based on the type of software? If yes, please explain those differences.

---



---



---



---

### 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 Comptroller of Maryland 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 Forms Unit and eFile Unit at [MDSOFTWAREDEVELOPERS@marylandtaxes.gov](mailto:MDSOFTWAREDEVELOPERS@marylandtaxes.gov) and/or [efil@marylandtaxes.gov](mailto:efil@marylandtaxes.gov).

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Maryland Office of Attorney General must also be reported to the Comptroller of Maryland.

If there is a Production problem, the Comptroller of Maryland must be notified by Software Vendor of the incident description, its date and time, how the incident was discovered, specific elements involved, how many returns are impacted, how it was communicated to the customers, what is the plan to correct the issue, when it will be fixed, and whether manual intervention is needed on the Maryland end. The notification e-mail should be sent to [efil@marylandtaxes.gov](mailto:efil@marylandtaxes.gov) (e-File Unit) and [mdsoftwaredevelopers@marylandtaxes.gov](mailto:mdsoftwaredevelopers@marylandtaxes.gov) (paper forms Unit).

### **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.

#### **\*Note:**

1. Software vendor must take reasonable steps to notify their users within the application when accessing or printing forms not yet approved by COM. In addition to this notification, if an unapproved form can be printed, it must have a watermark "NOT APPROVED / DO NOT MAIL" across it. Failure to notify users of unapproved forms or apply a watermark may result in the suspension or revocation of a vendor's approved provider status.
2. No other barcodes or special markings, except the ones specified on the Administrative Release 26, need to be placed on any forms. In doing so, will cause readability issues or rejections.
3. All forms selected on this Letter of Intent must be submitted together by series (e.g., 502, 502B, PV, 502CR, 502SU, 502UP, etc.) Approvals will NOT be given until the entire series is received.

### **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 the Comptroller of Maryland schema requirements on the FTA State Exchange site.

### **System security requirements**

The Comptroller of Maryland 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:

- State driver’s license and state issued identification data elements.
- Maryland Physical address on Resident income tax returns
- Bank account information
- Social Security numbers on W-2 forms (and ITIN returns)
- State withholding account numbers

## Customer Notices

This section identifies information the Comptroller of Maryland 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/or 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 Comptroller of Maryland.*

#### **For Tax Professional software:**

*By using a computer system and software to prepare and/or 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 Comptroller of Maryland.*

#### **For Business software:**

*By using a computer system and software to prepare and/or 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 Comptroller of Maryland.*

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

The Comptroller of Maryland is providing the following expectations and information:

#### **For e-file returns:**

The Comptroller of Maryland requests 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 Comptroller of Maryland does not have the Driver’s License or State Issued Identification (ID) information on the paper form(s).

The Comptroller of Maryland is providing a URL and/or a statement for the DL/ID Card. 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:** <https://marylandtaxes.gov/new-tax-year-update.php>

**Statement:** Many state revenue agencies, including Maryland, are requesting additional information in an effort to combat stolen-identity tax fraud and to protect you and your tax refund. If you and your spouse have a driver’s license or state issued identification card, please provide the requested information from it. The return will not be rejected if you do not provide a driver’s license or state-issued identification. If you provide this information, it may help to identify you as the taxpayer.

### Refund expectations

The Comptroller of Maryland is providing a URL and/or a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

URL: <https://interactive.marylandtaxes.gov/INDIV/refundstatus/home.aspx>.

**Statement:** Individual taxpayers can check the status of their refund by visiting [www.marylandtaxes.gov](http://www.marylandtaxes.gov) and clicking on “Where’s my refund?” or by calling the automated refund inquiry hotline, toll-free 1-800-218-8160 or 410-260-7701. Advise taxpayers to wait at least 10 days from acceptance of their return before calling Taxpayer Services Division at toll-free 1-800-638-2937 or 410-260-7980.

### Taxes due expectations

The Comptroller of Maryland is providing a URL and/or a statement 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: Individual taxpayers: <https://www.marylandtaxes.gov/individual/tax-compliance/pay-it.php>

Business taxpayers: <https://www.marylandtaxes.gov/business/index.php> and choose Pay It/Dispute It

**Statement:** Corporate Income tax Forms (500, 510, and 511) and Fiduciary Form (504) are due the 15th day of the 4th month following the close of the tax year or period.

## Agency questions

- 1 Do you support unlinked jurisdictional returns?
  - a.  Yes
  - b.  No
2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds, please provide the name(s) and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary. \_\_\_\_\_

Any software supporting Resident Individual Income Tax Returns electronically must offer the opportunity to register to vote through a link to the online voter registration:

<https://voterservices.elections.maryland.gov/OnlineVoterRegistration/InstructionsStep1?val=comp>

## 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 Comptroller of Maryland 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

\_\_\_\_\_

## Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. **You are allowed up to 10 users.**

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<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |

|                     |  |               |
|---------------------|--|---------------|
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |

|                     |  |               |
|---------------------|--|---------------|
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |
| First and last name | Phone number   | Email address |
|                     | Authorized access<br><input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file | Tax types     |