



Virginia Electronic Filing Software Partner Agreement

For Tax Year 2015

Due November 15, 2015

The following agreement must be completed and signed by an authorized representative of each software company before that company's software products will be certified to transmit Virginia income tax returns for tax year 2015. **A separate agreement must be provided for each product and tax type.**

Company Name	Product Name	NACTP Vendor ID	
Address	City	State	Zip Code
FEIN	ETIN	EFIN	
Primary Contact Name	Phone	Email Address	
Secondary Contact Name	Phone	Email Address	

Type of Software Product:

(Check the one that applies.)

- Consumer Product (Web based)
- Consumer Product (Desktop)
- Paid Preparer Product (Web based)
- Paid Preparer Product (Desktop)

Software Tax Type:

(Check the one that applies.)

- Individual Income Tax
- Corporation Income Tax
- Pass-through Entity Return of Nonresident Withholding Tax

Other:

(Check the one that applies.)

- Supports Linked and Unlinked Returns
- Supports Linked Returns Only

The Virginia Department of Taxation (Department) is committed to providing secure, efficient and accurate returns processing to all who are required to file a tax return in Virginia. The Department places high standards on itself, its filers, and its software partners to deliver on the Department's commitment.

By signing this agreement, the company listed above is agreeing to all requirements listed below. The Department reserves the right to decertify a software partner at any time and thereby refuse any additional returns from such software partner that does not adhere to these requirements.

I. Important Notice:

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

II. Virginia Department of Taxation Responsibilities:

- The Department will publish on the Department's website Virginia forms and instructions in early release by July 15th with the final versions published by August 15th to ensure that software partners have adequate time to develop their programs in time to meet the testing and approval timeframes.
- The Department will publish final schemas no later than October 1st or within 7 business days of TIGERS final approval of the annual states' schema set.
- The Department will utilize a scenario based testing regimen for all e-File certifications. The Virginia Testing Packages will be published by October 5th.
- The Department will publish on the Department's website the Individual Income e-File Guide and the Corporation and Partnership Income e-File Guide and any special specifications by October 10th.
- The Department will make available to the Electronic Return Originator (ERO) acknowledgement of acceptance or rejection of taxpayer returns within 2 business days of the return being made available from the IRS.
- The Department's software partner testing program will be made available to coincide with the opening of the IRS' ATS testing in early November.
- The Department will review and acknowledge initial test transmissions within 3 – 5 business days of receipt. Subsequent test transmissions will be reviewed, acknowledged and feedback will be provided within 5 business days.
- The Department will notify the software partner immediately when errors within their software are adversely affecting the processing of Virginia returns. If software partner is unable to resolve a critical error within specified timeframe in Section III, the Department may temporarily suspend accepting and processing returns until the error is resolved.
- The Department will classify software errors as critical or non critical. This applies to both errors found by the Department and errors identified by the software partner. If software partner is unable to resolve a critical error within specified timeframe in Section III, the Department may temporarily suspend accepting and processing returns until the error is resolved.

III. Software Capabilities and Responsibilities:

- The software partner must register with and be accepted by the IRS as an ERO and must provide the IRS assigned Electronic Filer Identification Number (EFIN) with this agreement. Acceptance by the IRS as an ERO automatically qualifies the software partner to participate in Virginia's e-File program.
- The software partner will complete Section V of this agreement titled "Additional Software Partner Information."
- The software partner will notify the Department immediately when errors in their software affect Virginia taxpayers.
 - Critical errors will be resolved within 5 to 7 business days.
 - Non-critical errors will be resolved within 7 to 14 business days.
 - Notify the Department or their Virginia customers as applicable when the problem is resolved.
- The software partner will provide timely software updates and technical support to the Department and their Virginia customers.
- The software partner agrees to support all required forms for all tax types listed in Appendix A of this agreement. If the software is a basic version that does not support all schedules, please place a checkmark next to the form(s) in Appendix A to indicate that it is **not** supported within the e-File product.
- The software partner will provide approved Virginia print capable forms to their customers for every return and schedule type supported within the software product.

- The software partner will 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 the Department and agrees to:
 - Submit all required computer generated Virginia forms to the Department for testing and approval.
 - Not allow the forms to be printed from their software until fully approved by the Department.
 - Complete and submit the Virginia Substitute Forms Software Partner Agreement.
- The software partner will abide by the following testing standards.
 - Software partner testing will commence on the date the IRS opens for ATS testing in early November and is expected to conclude by the IRS' opening date in January. Exceptions will be considered on a case by case basis.
 - The software partner will create tax returns that incorporate all the criteria detailed within each scenario.
 - The software partner will not be allowed to submit returns before successfully completing all required testing and approval has been issued by the Department.
- Software Partner agrees to withhold advertising Virginia's acceptance of their software, and will not accept Virginia returns, until Virginia's certification is complete.
- Software developers must adhere to IRS e-file Security, Privacy and Business Standards Mandated as of January 1, 2010, as well as all specifications in Virginia Publications, the Virginia Individual e-File Guide and the Virginia Corporation and PTE e-File Guide.
- The software partner agrees to retrieve the acknowledgements within two business days of the Department's transmission of those acknowledgements and will send to the taxpayer within one business day.

IV. Identity Theft and Other Tax Fraud Prevention:

- For purposes of this section, a software partner is referred to as a "tax services provider" and may serve its customers in more than one of the following defined roles.
 - Electronic Return Originator (ERO): An ERO originates the electronic submission of a tax return through IRS or state *e-file* after the taxpayer authorizes the electronic filing of the return.
 - Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.
 - Software Developer: An Authorized IRS or state e-file Provider that develops software for the purposes of (a) formatting the electronic portions of returns according to Publication 4164 or state specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or the state. A Software Developer may also sell its software.
 - Transmitter: An Authorized IRS or state e-file Provider that transmits the electronic portion of a return directly to the IRS or the state. An entity that provides a "bump up" service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.
- Detection and Disclosure of Suspicious Activity
 - A tax services provider may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by the taxing authority that the tax services provider uses in the course of the return preparation and submission.

- Tax services providers shall produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the tax services provider's business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer.
- Tax services providers shall disclose the compilations of tax information to Virginia through IRS secure data transmission at least weekly and identify by use of federal and state submission IDs any return the preparer believes is potentially fraudulent.
- In addition, if a tax services provider has a bona fide belief that a particular individual's activity, discovered by data mining a statistical compilation, violated criminal law, the tax services provider shall disclose that individual's tax return information to the Department.

V. Signature:

As a software partner, you agree to provide true, accurate, current and complete information about your company on this agreement and the attached Appendix A: Virginia Returns and Schedule Inventory.

Signature of Authorized Representative

Print Name

Title

Date

Email Address

Phone Number

The signed agreement must be received by the Department by November 15, 2015 in order for the software to be certified for tax year 2015.

Email to:

Ind_eFile@tax.virginia.gov – Individual Income Tax

Bus_eFile@tax.virginia.gov – Corporation and Pass-through Entity Income Tax

Appendix A: Virginia Returns & Schedules Required to be Supported in e-File

The Department requires software partners to support the returns and schedules listed below within their e-File software products. However, exceptions can be made for basic software versions. If this agreement is for a basic software version, please place a checkmark in the box next to the forms the software **does not** support.

Individual Income Tax:

Virginia Forms & Schedules	Description	Not Supported
760	Virginia Resident Tax Return	
760ADJ	Virginia Schedule ADJ	
Virginia Schedule VAC	Virginia Schedule of Contributions	
Virginia Schedule VACS	Supplemental Contributions Schedule for the Virginia College Savings Plan	
Virginia Schedule OSC	Virginia Schedule OSC – Credit Paid to Another State	
Virginia Schedule CR	Virginia Credit Computation Schedule	
Virginia Schedule FED	Virginia Schedule of Federal Information	
760C	Virginia Underpayment of Virginia Estimated Tax by Individuals, Estates and Trusts	
760F	Virginia Underpayment of Estimated tax by Farmers and Fisherman	
760PY	Virginia Part-Year Resident Income Tax Returns	
760PY ADJ	Virginia Schedule 760PY ADJ	
760PY Schedule of Income	Virginia Schedule of Income	
763	Virginia Non Resident Income Tax Return	
763ADJ	Virginia Schedule 763 ADJ	
760-PMT	Virginia Individual Return Payment Coupon (760, 763, 760PY) <i>Note: Print purposes only for check payments</i>	
760-PFF	Virginia Individual Return Payment Coupon for Farmers, Fisherman and Merchant Seamen (760, 763, 760PY) <i>Note: Print purposes only for check payments</i>	
W-2	Wage and Tax Statement	
W-2G	Wage and Tax Statement for Gambling Winnings	
1099-G	Statement for Government Payments	
1099-INT	Interest Income Statement	
1099-MISC	Miscellaneous Income Statement	
1099-R	Distributions Statement for Pensions, Annuities, Retirement, etc.	
1099-DIV	Statement for Dividends and Distributions	
Schedule VK-1	Pass-Through Income Statement	

Corporation Income Tax:

Virginia Forms & Schedules	Description	Not Supported
500	Virginia Corporation Income Tax	
500A	Virginia Multistate Corporation Allocation and Apportionment of Income Schedule	
500AB	Virginia Schedule of Related Entity Backs and Exceptions	
500AC	Virginia Schedule of Affiliated Corporations Consolidated and Combined Filers	
500ADJ	Virginia Schedule of Adjustments	
500CR	Virginia Credit Computation Schedule	
500C	Underpayment of Virginia Estimated Tax by Corporations	
500EL	Virginia Electric Suppliers Corporation Minimum Tax and Credit Schedule	
500FED	Corporate Schedule of Federal Information	
500T	Virginia Telecommunications Companies Minimum Tax and Credit Schedule	

Partnership Income Tax:

Virginia Forms & Schedules	Description	Not Supported
502	Virginia Pass-Through Entity Return of Income and Return of Nonresident Withholding Tax	
502 VK-1	Owner's Share of Income and Virginia Modifications and Credits	
502A	Virginia Multistate Pass-Through Entity Allocation and Apportionment of Income	
502ADJ	Virginia Schedule of Adjustments	