

All primary software providers and developers, secondary software developers, and/or printing agencies (each a “Tax Software Provider”) that create, print, or facilitate the submission of electronic tax returns in their products must complete this Letter of Intent (LOI) and submit the LOI to the Georgia Department of Revenue (GADOR). All LOIs must be renewed annually.

The acceptance of the LOI by GADOR must be confirmed through the Georgia Tax Center (“GTC”) prior to the submission of any substitute forms. **The deadline to complete the LOI through GTC is September 13, 2024.**

This LOI sets forth the specific questions, requirements, and standards for tax software providers for GADOR’s print and/or electronic returns. By completing the LOI, you, as an authorized representative of your company (“you”, “your”, or “Company”), are agreeing to meet GADOR’s standards for software provider registration, electronic tax preparation software (professional or other), and/or paper substitute forms.

Failure to meet any of the standards or requirements set forth in this LOI may result in the denial of your application or the removal of your Company as an approved software provider, and the rejection of all electronic or paper returns submitted using your products.

Important Dates

GADOR requires your company to meet the important key dates listed below to ensure GADOR is ready for the filing season and taxpayers can file accurate tax returns in a timely manner. Dates are subject to change. Please note the following key dates:

- Submission of the Letter of Intent and Product Registration through GTC: September 13, 2024
- Substitute Forms Testing Window
 - Withholding Forms and Vouchers, Individual, Fiduciary and Corporate Vouchers, Electronic Declarations and Miscellaneous Forms (Tax Credits): August 26, 2024 - September 20, 2024

Note: Tax types must be submitted by the dates listed above. Initial submissions will not be accepted after the last date listed for that tax type.

GADOR Requirements

Issue Notification and Resolution Requirements

This section represents the GADOR issue notification and issue resolution standards.

- Data breaches, security incidents, or other improper disclosures of taxpayer data must be reported to GADOR.
- Notification of any issue(s) should be e-mailed to ga.vendors@dor.ga.gov.



- Company must notify GADOR immediately of any incorrect and/or missing calculations for any paper or electronic returns submitted to GADOR. The correction must be made within 10 business days of the notification. Persistent or excessive errors may result in delayed processing.
- Company must notify the customer, and if necessary, provide updated Georgia substitute tax form(s)/electronic returns if any error(s) are in the approved product(s).
- GADOR reserves the right to contact the Company regarding issues of non-compliance.

Production Return Submission Requirements

- Company must ensure all returns generated from this software must be printed from the initially approved software or a subsequent product update.
- Company's forms must accurately duplicate GADOR's content and placement layout (tables, data fields, barcodes, etc.) according to Substitute Forms Design Specifications document via the GTC.

Product Update Requirements

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.

File Format Requirements

Your software must follow the file format requirements prescribed by GADOR.

System Security Requirements

GADOR does not prescribe the security requirements for your system. The Company is responsible for implementing appropriate security measures to protect taxpayers and their information in your system. The company must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

Security Incident Requirements

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the GADOR.

Testing and Submission Requirements

All substitute forms submitted for testing during the approval process must be created in and originate from the actual software.



2025 Trust Tax Letter of Intent

- Company must complete the software vendor product registration process by September 13, 2024. Products that are not registered will not be tested for approval.
- Company will submit all test submissions according to the testing schedule specified by GADOR. Note: A Tax Software Provider will not be permitted to certify for processing year 2025 if the Tax Software Provider did not meet the testing schedule deadlines. GADOR does not certify prior years' returns.
- Company will comply with the development and submission requirements set forth in the GADOR Substitute Forms Design Specifications document.
- Company will submit Georgia Substitute Tax Form(s) to GADOR for testing.
- Company agrees to resubmit submissions within 10 business days of notification of testing failure if the forms or vouchers fail.

Additional State Requirements and Standards

- Company must print the assigned three-digit state vendor code as outlined in the GADOR Substitute Forms Design Specifications document via the GTC.
- Company must comply with the electronic filing mandate for any withholding tax or other returns in which the Series 100 tax credits are generated, allocated, claimed, utilized, or included in any manner.
- Company shall not alter GADOR approved substitute tax forms contained in the product without the written authorization of GADOR.
- Company shall not sell or otherwise distribute its product containing GADOR substitute tax forms to any third parties prior to obtaining GADOR's formal written approval.
- Company shall notify its customers via its software product(s) (or additional documentation as necessary) of any tax form instructions required by GADOR.
- Company grants GADOR a limited license to make publicly available to tax practitioners and taxpayers, a list of software/form developers who have developed substitute tax forms in compliance with GADOR's requirements.
- Company shall notify GADOR as soon as possible if the software developer buys or sells form images to another software developer.



2025 Trust Tax Letter of Intent

- Company will not release drafts and/or unapproved forms. Forms with unapproved watermarks or banners are prohibited.

Customer Communications

This section identifies information GADOR is requiring the software providers to communicate with customers.

Limitations

- Company shall disclose their software product limitations to all users prior to their purchase.

Disclosure and Use of Information Communication Expectations:

The following consent language must be added to electronic filing software to notify the user.

- **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 Georgia Department of Revenue.
- **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 Georgia Department of Revenue.
- **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 Georgia Department of Revenue.

Acknowledgements

GADOR reserves the right to revoke approval acceptance of any Tax Software Provider, and thereby refuse to accept any additional returns or take other appropriate action if the Tax Software Provider does not adhere to the requirements stated in this document.

As an approved GADOR provider, the Company agrees to provide true, accurate, current, and complete information about their Company. If any of the information the Company provided is untrue, inaccurate, obsolete, or incomplete, GADOR has the right to deny, suspend, or terminate the Company's account and/or approval.