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") for review and acceptance. All LOIs must be renewed annually.

Both the acceptance of the LOI by GADOR as well as the completion of the product registration must be confirmed through the Georgia Tax Center ("GTC") prior to the submission of any substitute forms or other electronic submissions. **The deadline to complete the LOI through GTC is September 11, 2026.**

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, are agreeing on behalf of your company ("you", "your" or "Company") 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.

Note: If you are a new Tax 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. You must provide documentation from the IRS demonstrating you have successfully tested with the IRS.

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 and timely tax returns. Dates are subject to change. Please note the following key dates:

- Submission of the Letter of Intent and Product Registration through GTC: September 11, 2026
- Substitute Forms Testing Window
    - Withholding Forms and Vouchers, Individual, Fiduciary and Corporate Vouchers, Electronic Declarations and Miscellaneous Forms (Tax Credits): August 25, 2026 - September 18, 2026
    - Individual and Fiduciary Forms: September 28, 2026 – October 30, 2026
- Corporate and Partnership Forms: October 13, 2026 – November 6, 2026
- Assurance testing (ATS) for Individual and Fiduciary: October 27, 2026 – December 4, 2026
- Assurance testing (ATS) for Business: November 17, 2026 – December 18, 2026
    - Note: The Form 600C will be available for testing in January 2027.

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.

Rebranded Software Products

For software to be considered rebranded, changes cannot be made to the software requirements and outputs. As the Tax Software Provider selling and/or licensing your product to a third party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s).

GADOR has the following requirements:

- Rebranded Products are not required to complete paper forms approval.
- Rebranded modernized e-file (MeF) Products are not required to complete ATS unless a different Software ID is being used.
- ATS testing will be required if there are modifications to the calculations in the program.
- GADOR aligns with the requirement listed in IRS publication 1345, which "when selling software for resale (rebranding, white label, etc.) the software developer must ensure that the original purchaser does not resell the software with the original "purchaser's" EFIN. When the software is activated, the EFIN should not be owned by the original purchaser (reseller). The person buying the resold software must obtain their own EFIN.

E-file Mandates or Requirements

- Company must support the electronic amended version of any return that is electronically filed for the 500, 501, 600, 600S and 700.
- Company must comply with the e-filing mandate for any Individual, Fiduciary, Corporate and/or Partnership returns in which the Series 100 tax credits are generated, allocated, claimed, utilized, or included in any manner.
- Company must support all lines on a form and/or schedule when the form and/or schedule is supported. Only pre-determined limitations listed on the product registration will be allowed.
- Company must support including PDF attachments in the submission.
- Company must support all Series 100 tax credit codes if any Series 100 tax credits are supported.
- Company must support a minimum of two different tax credit codes on a single return.

- Company must support the e-file mandated forms in the Extensible Markup Language (XML) schema in their professional products for the IT-CA (2012, 2023, 2025 and 2026), IT-FC, IT-RC, IT-RD, IT-QJ, IT-QJ 2017 (2020, 2022, and 2023), and IT-RTM 2025 for the 600, 600S, 600C, and 700 returns.
    - Attaching these forms in a Portable Document Format ("PDF") does not replace supporting the form in the XML schema.
    - Supporting the tax credits mentioned above in the XML schema is considered as having the form attached.

- Multiple credits of the same type (code) must be generated and claimed on the same credit usage and carryover page.

- Company is required to support the allocation and assigned tax credit tables in the schemas for the applicable returns: 600, 600C, 600S, 700, 501, and 501X. **PDF attachments and/or statements are not acceptable in lieu of completing the tax credits schedules associated with the return.**

- Company must support PDF documents in its electronic income tax software.

- Company will support all non-schema tax credits codes outlined in the GADOR's list of tax credit codes, forms and returns document. Note: Supporting a non-schema tax credit is defined as attaching the PDF(s) of required documentation to process a credit. Required documentation can include, but is not limited to, tax credit forms, spreadsheets, or other agency certification. Information for tax credits can be found at https://dor.georgia.gov/tax-credit-summaries.

Electronic Amended Returns

GADOR requires that you support electronic amended returns for those available through MeF.

Software Limitations

Production limitations must be updated in GTC under the production registration section. Any production limitations received through email and GTC messages are invalid and will not be honored and will result in submissions failing. **Note: Any changes to the product registration will cause the product registration to be rejected.**

GADOR Requirements

Issue Notification and Resolution Requirements

This section describes 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.

- GADOR aligns with the IRS in their reporting fraud and abuse requirements within the IRS e-file program. You should report fraudulent or abusive returns, including those with questionable W-2s or other informational returns.

- Company must notify GADOR immediately of any incorrect and/or missing calculations or e-file data elements for any paper/electronic returns submitted to GADOR. The correction must be made within 10 business days of the notification. Persistent and/or excessive errors may result in return rejections, or product approval revocation.

- 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).

- To the extent that a software package allows for changing the tax form's font, or altering the required data or design of the form, the Company shall notify its customers that such alterations could result in tax calculation errors, processing delays, or the inability to successfully process information entered on the form.

- Company must provide a list of Submission IDs that were impacted by an error such as miscalculations, computation/coding errors, omitted schema elements, etc.

- In the event GADOR identifies material computation/coding errors of the Georgia tax return which require action by the customer to resolve, GADOR may require the Company send a copy of the customer notice to GADOR.

- Company is responsible for providing a process for correcting and amending returns that were impacted by an error such as miscalculations, computation/coding errors, omitted schema elements, etc.

- GADOR may not process any return(s) that does not fully meet the standards set forth in this agreement, schemas, specifications, and guidelines as made available to Company by GADOR.

- GADOR reserves the right to contact the Company regarding issues of non-compliance.

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.

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.

Production Return Submission Requirements

- Company must ensure all returns generated from the software must be electronically filed or printed from the 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 GTC.

- Company is required to support and adhere to the two-dimensional barcode specifications (2D Barcode) and GADOR specifications for the following substitute tax forms: 500, 500X, 501, 501X, 600, 600S, 700, and IT-CR.
    - If the Net Operating Loss Application schedule is supported for the Forms 500, 500X, 501 and 501X, the second 2D barcode for these forms must be supported.
    - The second 2D barcode must be supported on Forms 600S and 700.

- The 2D barcode must be printed on the paper copy of the returns, even if the return was filed electronically.

Schema Requirements
Your software must follow the below schema requirements and any other documentation and communications provided by GADOR via GTC or email.

- Company must support the Retirement Income Exclusion Worksheets and Military Retirement Worksheet in the 500 and 500X XML schemas if you support Schedule 1.

- Company is required to support the allocation and assigned tax credit tables in the schemas for the applicable returns: 600, 600C, 600S, 700, 501, and 501X. **PDF attachments and/or statements are not acceptable in lieu of completing the tax credits schedules associated with the return.**

- Company must also add validation to ensure tax credits are used in the XML schema.

- Company must include valid EFIN, ETIN and software ID on the electronic returns.

- Company may attach the PDF or support the form in the schema for the following schema credits and/or forms: IT-QEE-TP2, IT-CONSV, IT-REIT, IT-Addback, IT-552, and 500 UET.

Testing and Submission Requirements

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

- Company must complete the software vendor product registration process by September 11, 2026 Products that are not registered will not be tested for approval.
- The Software ID in the product registration must match the Software ID in the test submission.
- All test cases must pass GADOR testing protocols to GADOR's satisfaction to receive product approval.
- Final approval for MeF filing is contingent upon successful completion of paper certification for that form type. In addition, the GA 8453 form(s) must also be approved before final approval is granted.
- The GA 8453 form(s) must contain the Georgia submission ID if the corresponding income tax return is submitted electronically.
- Company agrees to resubmit submissions within 10 business days of notification of testing failure if the forms or vouchers fail.
- Company must submit all test submissions according to the testing schedule specified by GADOR. Note: A company will not be permitted to certify for tax year 2026/processing year 2027 if the company did not meet the testing schedule deadlines. GADOR does not certify prior years' returns.

Validation of Data Element

You must validate the following data elements:

- All names and identification numbers included on the State of Georgia return must be the same as those included on the associated Federal return
- Address (Georgia utilizes second address line)
- Banking information
    - (Routing number must be validated by Federal Reserve Bank and double entry of the account number).

  - Payments must indicate whether they are being made from a personal or business bank account.
  - Georgia will not process payments or refunds with foreign banks.

- Email address is entered in the proper format (recipient@somewhere.someplace)

- Free File checkbox is included (Only check the box for Free File Alliance returns)

- Time ratio checkbox will only be applicable to part-year residents

- Georgia Itemized checkbox will only be applicable to part-year residents

- System will distinguish between SSN and FEIN

- The description line(s) must be included with each entry for other additions and subtractions

Validation of Calculations

Your software must follow the validation of calculation requirements. This information can also be found in GADOR's communications and documentation.

- General
  - The grand total amount line of the supporting schedule must match the additions and/or subtractions lines on the main form.
  - The total lines cannot have an amount if the previous lines do not have an amount.
    - For example, the following is not allowed: Line 1 = 0, Line 2 = 0, Line 3 (total) = 100
  - Nonrefundable credits are not greater than the tax liability.

- Individual
  - Low-Income credits cannot be initially claimed outside the allowable statutory period.

- Business
  - Validation of net worth year should be one year later than the income tax year for 600 and 600S returns.

Series 100 Tax Credits

- The originating entity that is generating the credit is required to complete the designated credit form.

- The Tax Credit Allocations/Assignment must match the respective lines of the Tax Credit Usage and Carryover Schedule.

- 600 – Schedules 10 and/or 10B, Line 11 and Schedule 11: Assigned Tax Credit
- 600S – Schedule 11 and/or 11B, Line 9 and Line 12 and Schedule 12: Credit Allocation to Owners and Schedule 13: Assigned Tax Credit
- 700 – Schedule 10 and or 10B, Line 11 and Schedule 11 (Credit Allocation to Owners)
- 501/501X: Schedules 5 and/or 5B, Line 12 and Schedule 6: Credit Allocation to Beneficiaries
- **The allocation of credit does not have to equal the credit amount generated but it cannot be more than the credit.**

- You must allow a minimum of two tax credits generated, allocated or claimed on the same tax return.

Additional State Requirements and Standards

- Company will comply with the development and submission requirements set forth by GADOR for all products by the Company.

- Company software products are required to have the capability to allow taxpayers and clients to upload and/or attach PDF files to their returns.

- Company must print the assigned three-digit state vendor code and product's name on printed tax forms as outlined in the GADOR Substitute Forms Design Specifications document via GTC.

- Company grants a limited license to GADOR to display Company's name, product, website address, and/or logo in GADOR's material provided to the public to inform the public about software vendors that have met GADOR's requirements.

- Company shall notify GADOR as soon as possible if the software developer buys or sells form images to another software developer.

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

Customer Communications

This section identifies information GADOR is requiring the Company 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.

Driver's License/State Identification (DL/ID) Card Expectations for Individual Income Tax

GADOR is providing the following expectations; however, Company may draft language which conveys such information for GADOR's approval related to DL/ID information:

- For individual income tax e-file returns: GADOR requests transmission of the DL/ID State Issued and DL/ID number be included with the tax return, if available.

- For printed/paper individual income tax forms requesting the DL/ID Card Information: GADOR requests transmission of the DL/ID State Issued and DL/ID number on the form(s), if available.

Refund Communications Expectations

GADOR is providing a URL and 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.

- Individual Income Tax Refund: https://dor.georgia.gov/taxes/check-my-refund-status

- Statement: The Georgia Department of Revenue strives to protect Georgia taxpayers from tax fraud. It may take up to 12 weeks from the date of receipt by GADOR to process a return and issue a refund**. All first-time Georgia income tax filers, or taxpayers who have not filed in Georgia for at least five (5) years, will receive a paper check.**

  NOTE: To prevent fraud, the Department will only refund electronically made payments to the account from which they were paid. E.g., if you made estimated payments through GTC, they will not be refunded to a different account.

Taxes Due Statement Communications Expectations

GADOR is providing a URL and statement about taxes due, such as due dates and payment methods. 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.

- URLs:
  - https://dor.georgia.gov/taxes/tax-faqs-due-dates-and-other-resources/tax-due-dates
  - https://dor.georgia.gov/taxes/how-do-i-make-tax-payment

- Statement: If the taxpayer or their representative needs to make a payment, they have the following options:
  - If filing and paying electronically:
    - Pay by ACH debit using the Georgia Tax Center (GTC). One does not need to be registered to use the GTC Quick Payment Option. (https://gtc.dor.ga.gov)
    - Pay by ACH debit using the approved software function.
    - Pay with a credit card using the Georgia Tax Center (GTC). (https://gtc.dor.ga.gov)
    - Pay with PayPal using the Georgia Tax Center (GTC). (https://gtc.dor.ga.gov)

  - If filing electronically and paying via paper check:
    - Mail check with the appropriate payment voucher to the address on the voucher. The payment voucher can be printed from the software program or obtained from the GADOR's website.

  - If filing and paying via paper returns/checks:
    - Paper returns with payments should be mailed to the address on the form along with the payment voucher and check.

Other information to communicate

- The State of Georgia does not mail 1099-Gs to taxpayers. However, a taxpayer can request an electronic 1099-G through the GTC at https://gtc.dor.ga.gov.

- GADOR requires electronic filing for income tax returns in which Series 100 tax credits are generated, allocated, claimed, utilized, or included in any manner.

- Any taxpayer filing Series 100 tax credits must enter the information (name, ID number, previous carryover, generated amount, usage, etc.) directly on the Income Tax Form Tax Credit Usage and Carryover schedule of the Income Tax Form (software provider enter the applicable income tax form that this is included in such as the 500, 600, etc.) in the software. PDF attachments of these forms are not allowed.

- PDF attachments for the person who generates the tax credits for the Forms IT-CA 2012, IT-CA 2023, IT-CA 2025, IT-CA 2026, IT-FC 2018, IT-RC 2009, IT-RD 2009, IT-RD 2025, IT-QJ, IT-QJ 2017, IT-QJ 2020, IT-QJ 2022, IT-QJ 2023, and IT-RTM 2025 in lieu of entering the information are not acceptable and may cause the credit to be denied.

- The IT-QED-TP2, IT-QLED-TP2, IT-QFCD-TP2 and/or the IT-QRHOE-TP2 must be attached with the return.

- **PDF attachments and/or statements are not acceptable in lieu of completing the tax credits schedules associated with the return.**

- If there is an underpayment of estimated tax for Individuals, Fiduciaries, Corporations and/or Partnerships, it may result in an Underpayment of Estimated Tax penalty that could decrease a refund or generate a balance due.

Acknowledgements

GADOR reserves the right to deny, suspend or terminate the Company's ability to submit returns, if the Company 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 and product. If any of the information provided is untrue, inaccurate, obsolete, or incomplete, GADOR has the right to deny, suspend, or terminate the Company's account and/or approvals.