

# Georgia Department of Revenue

## Printed and Electronic Returns Preparation

This Compliance Agreement is for Printed and/or Electronic tax returns (herein known as “Agreement”). The Georgia Department of Revenue (“GADOR”) must receive this agreement prior to any submission. All primary software developers, secondary software developers and/or printing agencies that create printed and/or electronic tax returns in their products must complete this agreement. An Agreement must be completed for each vendor annually.

### National Security Standards and Requirements

National standards have been developed to protect taxpayers from identity theft tax refund fraud. You are agreeing to adhere to all IRS, State and Industry Security Summit guidelines as a condition of providing tax software product(s) to taxpayers and tax professionals for individual and business income tax MeF.

**Standards in this section apply to all Do It Yourself (DIY) Consumer and Professional, Paid Preparer Products, tax professional, and volunteer (VITA) products.**

- **Authentication Data Elements**

Nationally identified *Authentication Data Elements* in the state e-standards schema sets have been established to identify and authenticate a taxpayer and prevent identity theft tax refund fraud. Tax Software Providers are required to transmit all data elements included in the *state authentication data elements*.

- **Authentication Trusted Customer Standards**

Nationally identified minimum *Trusted Customer Standards* have been established to verify the customer logging in and prevent identity theft tax refund fraud. Tax Software Providers are required to adhere to the minimum standards.

- **Information Sharing**

Nationally identified *Information Sharing* standards for analyzing and reporting questionable activity associated with identity theft tax refund fraud activity have been established. You are required to provide regular leads reporting according to the information linked in this section.

- **Rapid Response Process**

Nationally identified *Rapid Response* procedures have been established. When industry, States, or the IRS discover an incident or threat of significance in the tax ecosystem the rapid response process must be activated. The Rapid Response process is not to be used for contained events of limited impact that are well handled through normal processes.

Tax software providers should:

- Conduct the initial analysis and immediately take steps to block or contain any threat.
- Share the relevant detailed information with the impacted states as available and permitted by applicable laws and regulations.
- Initiate the rapid response team per the Rapid Response document.

**Note:** If the tax software provider fails to timely notify the effected State of a significant, escalating issue, their ability to submit returns to the State may be removed.

- **Safeguarding e-file/Information**

Nationally recognized rules and standards to safeguard e-file from fraud and abuse have been established.

All Individual (1040 family) return providers must adhere to the [Safeguarding E-File Standards](#) as outlined in IRS Publications 1345.

All business return providers must adhere to the “MeF Rules Protecting Taxpayer Information” and “Safeguarding MeF Data from Fraud and Abuse” sections of [IRS Publication 4163](#). This includes sections 2.3, 2.4 and 2.5 of the publication.

**Note:** If the tax software provider fails to adhere to these rules and standards as published by the IRS for the respective return types submitted to the **State of Georgia** their ability to submit such returns to the **State of Georgia** may be removed. This includes reporting security related incidents to **State of Georgia**.

- **Strategic Threat Assessment & Response (STAR)**

Nationally identified [Security Control](#) standards have been established. Tax software providers must adhere to these security controls.

### **Disclosure and Use of Information Language:**

A tax services provider may use any tax return information provided by a taxpayer, current or 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 service 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 State of Georgia through IRS secure data transmission on at least a weekly basis 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 **State of Georgia**.

The following consent language must be added to electronic filing software to notify the taxpayer of the use of this information.

#### **For Do-It-Yourself software:**

*By using a computer system and software to prepare and transmit return(s) electronically, I consent to the disclosure to the State of Georgia as applicable by law, of all information pertaining to my use of the system and software and to the transmission of tax return(s) return electronically.*

## For Tax Professional software:

*By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure to the **State of Georgia** of all information pertaining to use of my system and software to create my client's return and to the transmission of my client's tax return electronically.*

## Data Breach Reporting

All vendors executing this agreement are subject to the data breach security laws and/or regulations of the **State of Georgia** including but not limited to provisions regarding who must comply with the law; definitions of "personal information"; what constitutes a breach; requirements for notice; and any exemptions.

## State Specific

As an authorized representative, I agree that our company will comply with the following stipulations.

1. Will comply with the development and submission requirements set forth by GADOR for all products by this company for the:

- Electronic Schema, Implementation Guide and test case documents.
- The EFIN/ETIN must be included on electronic returns.
- Printed Forms Specifications, and test case documents.

2. Will submit products to GADOR for compliance review and will not alter any products or release to the public without the authorization of GADOR.

3. Grant a limited license to GADOR to display your company's name, product and/or logo in various GADOR public information materials designed for the purpose of informing the public about software vendors that met GADOR's requirements.

4. Will not sell or otherwise distribute products containing Georgia printed tax forms to any third parties prior to obtaining formal written approval from GADOR.

5. Will not release draft forms. Forms with "APPROVAL PENDING" or "DRAFT FORM: DO NOT FILE" watermarks are prohibited.

6. Will comply with GADOR's two-dimensional barcode technology (2D Bar Code) requirement for tax forms: 500, 500EZ, 500X, INDCR and supporting Schedules.

7. Will acknowledge that GADOR will not process any product or return that does not fully meet the standards set forth in this agreement and/or specifications. GADOR reserves the right to contact this vendor regarding issues of non-compliance.

8. Will acknowledge and agree to comply with GADOR mandate to include the schema fields of IP Address, Timestamp and email Address for on-line filed returns only and will print vendor's number or vendor's Developer ID on printed tax forms for use by GADOR Security Investigations.

9. Will notify GADOR if software developer bought or sold form images to another software developer.