

**COLORADO DEPARTMENT OF REVENUE
ELECTRONIC FILING
SOFTWARE DEVELOPER'S LETTER OF INTENT FOR CALENDAR YEAR 2016**

Software Company Name: - _____

Tax Type – Individual CCorp SCorp Partner Estate/Trust

Primary Contact: - _____

Primary Contact Phone #: _____

Primary Contact E-mail address: _____

Secondary Contact: - _____

Secondary Contact Phone #: _____

Secondary Contact E-mail address: _____

Business Mailing Address: _____

Software Product Name (dba): _____

Type of product: Professional Home/Online

Federal Limitations.

State Limitations.

State Forms Supported.

Describe briefly how your software facilitates the submission of PDF attachments.

Important Notice:

A. The Colorado Department of Revenue reserves the right to decertify a software partner and thereby refuse any additional returns from such software partner. Should your product be decertified by Colorado, you agree to remove references from all public materials asserting your product's ability to file Colorado taxes after 48 hours notice from Colorado, and to provide immediate notice to any clients in the process of filing with Colorado.

B. The Colorado Department of Revenue reserves the right to send a paper check on any requested refund.

In the section below, "tax services provider" is defined as follows:

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.

A tax services provider may serve its customers in more than one of these roles.

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 of individual returns 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 of individual returns shall disclose the compilations of tax information to Colorado 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 Colorado.

By the signature of an authorized representative, your software company agrees to submit filings within the disclosed state limitations and to provide the above described information regarding potentially fraudulent returns.

Signed _____

Print Name _____ Title _____

Date _____