

**New York State Electronic Filing  
Software Developer Agreement  
For Tax Year 2018 Personal Income Tax**

The following agreement must be completed and signed by an authorized representative of the software company before its software products will be approved to transmit New York State (NYS) personal income tax returns for tax year 2018. A separate agreement must be provided to NYS for each product that you are seeking approval for.

<hr/> <small>Company Name</small>	<hr/> <small>Product Name</small>	<hr/> <small>NYS Software Developer ID</small>
<hr/> <small>Address</small>	<hr/> <small>City</small>	<hr/> <small>State</small> <hr/> <small>Zip Code</small>
<hr/> <small>Primary Contact Name</small>	<hr/> <small>Phone</small>	<hr/> <small>Fax</small>
<hr/> <small>Email Address</small>	<hr/> <small>ETIN</small>	<hr/> <small>EFIN</small>

By signing this Agreement, the signer certifies that the information provided below is true, correct and complete:

Please check type of product:

- |   |  |
|---|--|
| <input type="checkbox"/> Consumer Product (Web based) | <input type="checkbox"/> Paid Preparer Product (Web Based) |
| <input type="checkbox"/> Consumer Product (Desktop)   | <input type="checkbox"/> Paid Preparer Product (Desktop)   |

Do you offer refund anticipation loans?  Yes  No If yes, what products?

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Do you partner with a prepaid debit card provider?  Yes  No Provide ABA number(s) associated with those card(s):

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Do you partner with non-banking entities to provide refunds (e.g. Amazon)?  Yes  No Provide details:

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Are there any other refund options or business details that will assist us in understanding your customer behavior?

Explain: \_\_\_\_\_

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By signing this Agreement, the signer Agrees to:

#### **A. Software Developer Requirements and Responsibilities**

1. Comply with the procedures, requirements, and specifications in the IRS Publication 3112, IRS e-File Application and Participation; IRS Publication 4164, Modernized e-File Guide for Software Developers and Transmitters; IRS Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns; and NYS Publication 95, New York State Modernized e-File (MeF) Guide For Software Developers for Tax Year 2018.
2. Complete the NYS Letter of Intent.
3. Support e-file for all NYS forms unless a waiver is approved by NYS.
4. Be approved by NYS through the Assurance Testing System (ATS) process.
5. Remove references from all public materials asserting your product's ability to service NYS taxes within 48 hours of receipt of notice from NYS stating that your product is disapproved or that approval has been withdrawn, and provide immediate notice to any clients in the process of filing with NYS before ceasing NYS services.
6. Keep all confidential taxpayer information secure.
7. All tax professionals should be aware that they are potential targets of cybercriminals seeking access to client data for fraudulent purposes, including to file fraudulent tax returns for refunds. Software Developers are encouraged to limit the data they allow clients to use for analytics, collection and storage. Software Developers must not allow the use or retention of driver license information other than for the filing of the returns.

#### **B. Detection and Disclosure of Suspicious Activity**

Prevention of identity theft and other forms of tax fraud is a very high priority for NYS. Because it is critical that we work in partnership to combat identity theft, software developers by signing this agreement agree to assist NYS with fraud prevention efforts, as set forth below:

1. Software developers 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 software developer uses in the course of the return preparation and submission.
2. Software developers shall produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the software developer'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.

3. Software developers shall disclose the compilations of tax information to New York State through IRS secure data transmission on at least a weekly basis and identify by use of federal and state submission IDs any return the software developer believes is potentially fraudulent.
  
4. In addition, if a software developer has a bona fide belief that a particular individual’s activity, discovered by data mining a statistical compilation, violated criminal law, the software developer shall disclose that individual’s tax return information to New York State.

The New York State Department of Tax and Finance reserves the right to disapprove and/or withdraw approval of a software product and thereby reject returns from the software company where a software developer has been found to have misrepresented or omitted any material fact asked for on this Agreement and/or does not adhere to any of the requirements contained within this Agreement.

_____	_____	_____
Signature of Authorized Representative	Title	Date
_____	_____	_____
Print Name – Authorized Representative	Email	Phone
_____	_____	_____
Signature of Risk Officer	Title	Date
_____	_____	_____
Name of Risk Officer	Risk Officer Email	Risk Officer Phone