



State of Hawaii
Department of Taxation

Income Tax Letter of Intent

Tax Year 2023

v1.1

This form must be completed and submitted by **November 30, 2023**



State of Hawaii, Department of Taxation, Letter of Intent
(Form EF-87)

2023 Tax Software Provider State of Hawaii Department of Taxation Letter of Intent

Welcome to the Letter of Intent (LOI). If your software company intends to submit electronic returns to the State of Hawaii Department of Taxation (DOTAX) you will need to complete this form and submit it to tax.ind.mef.test@hawaii.gov for individual MeF and tax.bus.mef.test@hawaii.gov for business MeF.

By submitting this Letter of Intent (LOI) to DOTAX, you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI, we may deny your application or revoke your approved software provider status and reject all electronic returns submitted using your products.

You must complete a separate LOI form for each unique product your company offers. If you submit an incomplete form, your request to participate in electronic or paper submissions may be denied.

Note: If you are a new 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. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

Important Dates

The DOTAX has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- Complete and submit this LOI by November 30, 2023.
- **Hawaii will not start Assurance testing (ATS) when IRS opens. ATS is expected to begin in November and a notification will be sent with the start date.**

Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Reason for amendment:

Company Information

List your company information.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Vendor ID	State Tax Account Number
Address	Product Address/URL	Company FEIN
City	State	Zip Code
If you have more than one product name, list your other product names here:		

IRS issued Electronic Identification Numbers

List your IRS electronic identification numbers.

Test EFIN(s)	Test ETIN(s)
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Production EFIN(s)	Production ETIN(s)
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Contact Information

List the contact information for each area identified.

Regulatory/Compliance Contact	Phone	Email Address
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Corporation/S-Corporation MeF Contact	Phone	Email Address
Secondary Corporation/S-Corporation MeF Contact	Phone	Email Address
Primary Partnership MeF Contact	Phone	Email Address
Secondary Partnership MeF Contact	Phone	Email Address
Primary Fiduciary (Estate/Trust) MeF Contact	Phone	Email Address
Secondary Fiduciary (Estate/Trust) MeF Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

Substitute Forms Registration

DOTAX requires the completion of a separate LOI for the use of substitute forms. DOTAX requires all reproduced or substitute Hawaii tax forms to adhere to certain requirements to ensure they are consistent with the official forms and compatible with our processing system. More information on the Form Reproduction Program can be found at <https://tax.hawaii.gov/forms/> under **“Guidelines for Reproduced and Substitute Paper Tax Forms”**.



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Software Products and Tax Types Supported

Check all that apply.

Type of Software Product Supported	
DIY/Consumer (Web-Based)	<input type="checkbox"/>
DIY/Consumer (Desktop)	<input type="checkbox"/>
Professional/Paid Preparer (Web-Based)	<input type="checkbox"/>
Professional/Paid Preparer (Desktop)	<input type="checkbox"/>

Tax Types Supported		
N-11, Individual Income Tax (Resident)	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
N-15, Individual Income Tax (Part-Year/Non-Resident)	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
N-20, Partnership Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
N-30, Corporation Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
N-35, S-Corporation Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File
N-40, Estate/Trust/Fiduciary Tax	<input type="checkbox"/> Substitute Forms	<input type="checkbox"/> E-File

Rebranded Software Products

Complete this section only if your product is rebranded.

In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licenses your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). Enter the appropriate class code for the rebranded product in class code box below.

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user has the ability to add their own logos and/or splash screens. They cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party has the ability to alter/change calculations in the program.

Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address

Please attach additional sheets if needed.

For Rebranded Products, DOTAX has the following requirement for e-file ATS approval

- Rebranded Products with class code 1 are not required to complete e-file ATS approval
- Rebranded Products with class code 2 are required to complete an abbreviated e-file ATS form approval process



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E-file mandates or requirements

<https://tax.hawaii.gov/geninfo/efile-mandate/>

Forms and schedules supported by Tax Type (Check all that apply)

Added new forms and schedules relating to Pass-through Entity Tax.

Individual Income Tax

Forms

XML Doc. Name	Form No.	Description	e-File
FormN11	Form N-11	Individual Income Tax Return (Resident)	<input type="checkbox"/>
FormN15	Form N-15	Individual Income Tax Return (Nonresident and Part-Year Resident)	<input type="checkbox"/>
FormN158	Form N-158	Investment Interest Expense Deduction	<input type="checkbox"/>
FormN210	Form N-210	Underpayment of Estimated Tax for Individual	<input type="checkbox"/>
FormN311	Form N-311	Refundable Food/Excise Tax Credit	<input type="checkbox"/>
FormN312	Form N-312	Capital Goods Excise Tax Credit	<input type="checkbox"/>
FormN342	Form N-342	Renewable Energy Technologies Income Tax Credit for Systems Installed and Placed in Service on or After July 1, 2009	<input type="checkbox"/>
FormN342A	Form N-342A	Information Statement Concerning Renewable Energy Technologies Income Tax Credit For Systems Installed and Placed in Service on or After July 1, 2009	<input type="checkbox"/>
FormN356	Form N-356	Earned Income Tax Credit	<input type="checkbox"/>
FormN362	Form N-362	Pass-Through Entity Tax Credit	<input type="checkbox"/>
FormN615	Form N-615	Computation of Tax for Children Under Age 14 Who Have Unearned Income of More than \$1,000	<input type="checkbox"/>

Schedules

XML Doc. Name	Form No.	Description	Checkmark
SchAMD	Schedule AMD	Explanation of Changes on Amended Return	<input type="checkbox"/>
SchCR	Schedule CR	Schedule of Tax Credits	<input type="checkbox"/>
SchX	Schedule X	Tax Credits for Hawaii Residents	<input type="checkbox"/>

IRS Forms

XML Doc. Name	Form No.	Description	Checkmark
IRS1099R	1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	<input type="checkbox"/>
IRSW2	W-2	Wage and Tax Statement	<input type="checkbox"/>
IRSW2G	W-2G	Certain Gambling Winnings	<input type="checkbox"/>
State1099B	1099-B	Proceeds from Broker and Barter Exchange Transactions	<input type="checkbox"/>
State1099G	1099-G	Certain Government Payments	<input type="checkbox"/>
State1099K	1099-K	Payment Card and Third Party Network Transactions	<input type="checkbox"/>
State1099Int	1099-INT	Interest Income	<input type="checkbox"/>
State1099Misc	1099-MISC	Miscellaneous Income	<input type="checkbox"/>
State1099DIV	1099-DIV	Dividends and Distributions	<input type="checkbox"/>
State1099OID	1099-OID	Original Issue Discount	<input type="checkbox"/>
State1099NEC	1099-NEC	Nonemployee Compensation	<input type="checkbox"/>



Binary Attachments

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

File Name begins with	Description	Checkmark
ArboristAffidavit	Exceptional Tree Deduction	<input type="checkbox"/>
RestraintInvoice	Child Restraint System	<input type="checkbox"/>
DoneeAcknowledgment	Written Donee Acknowledgement	<input type="checkbox"/>
OtherHawaiiAdd	Other Hawaii Additions	<input type="checkbox"/>
OtherHawaiiSubtraction	Other Hawaii Subtractions	<input type="checkbox"/>
TaxComputation	Tax from Separate Forms Indicator	<input type="checkbox"/>
MSRRA	MSRRA Indicator	<input type="checkbox"/>
COMPOSITE	Composite Indicator	<input type="checkbox"/>
TaxPaidAnotherState	Income Tax Paid to Other State or Country	<input type="checkbox"/>
FormSchK1	Schedule K-1 (N-20): Partner's Share of Income, Credits, Deductions, Etc. Schedule K-1 (N-35): Shareholder's Share of Income, Credits, Deductions, Etc.	<input type="checkbox"/>
OtherAttachments	For attachments not supported by a specific binary attachment filename listed above.	<input type="checkbox"/>

Partnership Income Tax

Forms

XML Doc. Name	Form No.	Description	Checkmark
FormN20	Form N-20	Partnership Income Tax Return	<input type="checkbox"/>
FormN362	Form N-362	Pass-Through Entity Tax Credit	<input type="checkbox"/>

Schedules

XML Doc. Name	Form No.	Description	Checkmark
SchPTE	Schedule PTE	Pass-Through Entity Tax Calculation	<input type="checkbox"/>
SchPTEU	Schedule PTE-U	Upper-Tier Pass-Through Entity Tax Credit Allocation	<input type="checkbox"/>

Binary Attachments

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

File Name begins with	Description	Checkmark
FormN163	Fuel Tax Credit for Commercial Fishers	<input type="checkbox"/>
FormN312	Capital Goods Excise Tax Credit	<input type="checkbox"/>
FormN323	Carryover of Tax Credits	<input type="checkbox"/>
FormN325	Historic Preservation Income Tax Credit	<input type="checkbox"/>
FormN330	School Repair and Maintenance Tax Credit	<input type="checkbox"/>
FormN338	Recapture of the Tax Credit for Flood Victims	<input type="checkbox"/>
FormN340	Motion Picture, Digital Media, and Film Production Tax Credit	<input type="checkbox"/>
FormN342	Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009)	<input type="checkbox"/>
FormN342A	Information Statement Concerning Renewable Energy	<input type="checkbox"/>
FormN342B	Composite Schedule for Form N-342A	<input type="checkbox"/>
FormN342C	Composite Schedule for Form N-342	<input type="checkbox"/>
FormN344	Important Agricultural Land Qualified Agricultural Cost Tax Credit	<input type="checkbox"/>



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FormN346	Tax Credit for Research Activities	<input type="checkbox"/>
FormN346A	Certified Statement of Research and Development Costs Incurred by a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities	<input type="checkbox"/>
FormN348	Capital Infrastructure Tax Credit	<input type="checkbox"/>
FormN360	Renewable Fuels Production Tax Credit for Years after 12/31/21	<input type="checkbox"/>
FormN362E	Pass-Through Entity Tax Election	<input type="checkbox"/>
FormN586	Tax Credit for Low-Income Housing	<input type="checkbox"/>
FormN756	Enterprise Zone Tax Credit	<input type="checkbox"/>
FormN756A	Information Statement Concerning the Enterprise Zone Tax Credit	<input type="checkbox"/>
FormN884	Credit for Employment of Vocational Rehabilitation Referrals	<input type="checkbox"/>
DBEDTCertificate	Renewable Fuels Production Tax Credit (RFPTC) Certification Before January 1, 2022	<input type="checkbox"/>
HSEOCertificate	Renewable Fuels Production Tax Credit (RFPTC) Certification After December 31, 2021	<input type="checkbox"/>
ScheduleD	Capital Gains and Losses and Built-in Gains	<input type="checkbox"/>
ScheduleD1	Sale of Business Property	<input type="checkbox"/>
ScheduleK1	Partner's Share of Income, Credits, Deductions, Etc.	<input type="checkbox"/>
ScheduleOP	Schedules O and P: Allocation and Apportionment of Income	<input type="checkbox"/>
ScheduleAMD	Explanation of Changes on Amended Return	<input type="checkbox"/>
OtherAttachments	For attachments not supported by a specific binary attachment filename listed above.	<input type="checkbox"/>

Corporation Income Tax

Forms

XML Doc. Name	Form No.	Description	Checkmark
FormN30	Form N-30	Corporation Income Tax Return	<input type="checkbox"/>

Schedules

XML Doc. Name	Form No.	Description	Checkmark
SchCR	Schedule CR	Schedule of Tax Credits	<input type="checkbox"/>
FormN30SchO	Schedule O, N-30	Allocation and Apportionment of Income	<input type="checkbox"/>
FormN30SchP	Schedule P, N-30	Apportionment Formula	<input type="checkbox"/>

Binary Attachments

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

File Name begins with	Description	Checkmark
FormN163	Fuel Tax Credit for Commercial Fishers	<input type="checkbox"/>
FormN220	Underpayment of Estimated Tax for Corporation	<input type="checkbox"/>
FormN303	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return	<input type="checkbox"/>
FormN304	Affiliations Schedule	<input type="checkbox"/>
FormN312	Capital Goods Excise Tax Credit	<input type="checkbox"/>
FormN323	Carryover of Tax Credit	<input type="checkbox"/>
FormN325	Historic Preservation Income Tax Credit	<input type="checkbox"/>
FormN330	School Repair and Maintenance Tax Credit	<input type="checkbox"/>
FormN338	Recapture of the Tax Credit for Flood Victims	<input type="checkbox"/>
FormN340	Motion Picture, Digital Media, and Film Production Tax Credit	<input type="checkbox"/>



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FormN342	Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009)	<input type="checkbox"/>
FormN342A	Information Statement Concerning Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009)	<input type="checkbox"/>
FormN342B	Composite Schedule for Form N-342A	<input type="checkbox"/>
FormN342C	Composite Schedule for Form N-342	<input type="checkbox"/>
FormN344	Important Agricultural Land Qualified Agricultural Cost Tax Credit	<input type="checkbox"/>
FormN346	Tax Credit for Research Activities	<input type="checkbox"/>
FormN346A	Certified Statement of Research and Development Costs Incurred By a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities	<input type="checkbox"/>
FormN348	Capital Infrastructure Tax Credit	<input type="checkbox"/>
FormN360	Renewable Fuels Production Tax Credit for Years after December 31, 2021	<input type="checkbox"/>
FormN586	Tax Credit for Low-Income Housing	<input type="checkbox"/>
FormN756	Enterprise Zone Tax Credit	<input type="checkbox"/>
FormN884	Credit for Employment of Vocational Rehabilitation Referrals	<input type="checkbox"/>
CombinedReturnList	Combined Return List and Worksheet	<input type="checkbox"/>
DBEDTCertificate	Renewable Fuels Production Tax Credit (RFPTC) Certification Before January 1, 2022	<input type="checkbox"/>
HSEOCertificate	Renewable Fuels Production Tax Credit (RFPTC) Certification After December 31, 2021	<input type="checkbox"/>
ScheduleD	Capital Gains and Losses	<input type="checkbox"/>
ScheduleAMD	Explanation of Changes on Amended Return	<input type="checkbox"/>
FederalREIT	Real Estate Investment Trusts supporting documentation	<input type="checkbox"/>
OtherAttachments	For attachments not supported by a specific binary attachment filename listed above.	<input type="checkbox"/>

S-Corporation Income Tax

Forms

XML Doc. Name	Form No.	Description	Checkmark
FormN35	Form N-35	S-Corporation Income Tax Return	<input type="checkbox"/>
FormN362	Form N-362	Pass-Through Entity Tax Credit	<input type="checkbox"/>

Schedules

XML Doc. Name	Form No.	Description	Checkmark
SchPTE	Schedule PTE	Pass-Through Entity Tax Calculation	<input type="checkbox"/>
SchPTEU	Schedule PTE-U	Upper-Tier Pass-Through Entity Tax Credit Allocation	<input type="checkbox"/>

Binary Attachments

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

File Name begins with	Description	Checkmark
FormN4	Statement of Withholding for a Nonresident Shareholder of an S Corporation	<input type="checkbox"/>
FormN163	Fuel Tax Credit for Commercial Fishers	<input type="checkbox"/>
FormN220	Underpayment of Estimated Tax for Corporation	<input type="checkbox"/>
FormN312	Capital Goods Excise Tax Credit	<input type="checkbox"/>
FormN325	Historic Preservation Income Tax Credit	<input type="checkbox"/>
FormN330	School Repair and Maintenance Tax Credit	<input type="checkbox"/>
FormN338	Recapture of the Tax Credit for Flood Victims	<input type="checkbox"/>
FormN340	Motion Picture, Digital Media, and Film Production Tax Credit	<input type="checkbox"/>



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FormN342	Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009)	<input type="checkbox"/>
FormN342A	Information Statement Concerning Renewable Energy	<input type="checkbox"/>
FormN342B	Composite Schedule for Form N-342A	<input type="checkbox"/>
FormN342C	Composite Schedule for Form N-342	<input type="checkbox"/>
FormN344	Important Agricultural Land Qualified Agricultural Cost Tax Credit	<input type="checkbox"/>
FormN346	Tax Credit for Research Activities	<input type="checkbox"/>
FormN346A	Certified Statement of Research and Development Costs Incurred by a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities	<input type="checkbox"/>
FormN348	Capital Infrastructure Tax Credit	<input type="checkbox"/>
FormN360	Renewable Fuels Production Tax Credit for Years after December 31, 2021	<input type="checkbox"/>
FormN362E	Pass-Through Entity Tax Election	<input type="checkbox"/>
FormN586	Tax Credit for Low-Income Housing	<input type="checkbox"/>
FormN756	Enterprise Zone Tax Credit	<input type="checkbox"/>
FormN756A	Information Statement Concerning the Enterprise Zone Tax Credit	<input type="checkbox"/>
FormN884	Credit for Employment of Vocational Rehabilitation Referrals	<input type="checkbox"/>
DBEDTCertificate	Renewable Fuels Production Tax Credit (RFPTC) Certification Before January 1, 2022	<input type="checkbox"/>
HSEOCertificate	Renewable Fuels Production Tax Credit (RFPTC) Certification After December 31, 2021	<input type="checkbox"/>
ScheduleD	Capital Gains and Losses and Built-in Gains	<input type="checkbox"/>
ScheduleK1	Shareholder's Share of Income, Credits, Deductions, Etc.	<input type="checkbox"/>
ScheduleAMD	Explanation of Changes on Amended Return	<input type="checkbox"/>
OtherAttachments	For attachments not supported by a specific binary attachment filename listed above.	<input type="checkbox"/>

Fiduciary Income Tax

Forms

XML Doc. Name	Form No.	Description	Checkmark
FormN40	Form N-40	Fiduciary Income Tax Return	<input type="checkbox"/>
FormN362	Form N-362	Pass-Through Entity Tax Credit	<input type="checkbox"/>

Schedules

XML Doc. Name	Form No.	Description	Checkmark
SchCR	Schedule CR	Schedule of Tax Credits	<input type="checkbox"/>

Binary Attachments

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

File Name begins with	Description	Checkmark
FormN4	Statement of Withholding	<input type="checkbox"/>
FormN40T	Allocation of Estimated Tax Payments to Beneficiaries	<input type="checkbox"/>
FormN152	Tax on Lump-Sum Distribution	<input type="checkbox"/>
FormN163	Fuel Tax Credit for Commercial Fishers	<input type="checkbox"/>
FormN210	Underpayment of Estimated Tax	<input type="checkbox"/>
FormN312	Capital Goods Excise Tax Credit	<input type="checkbox"/>
FormN323	Carryover of Tax Credits	<input type="checkbox"/>
FormN330	School Repair and Maintenance Tax Credit	<input type="checkbox"/>
FormN338	Recapture of the Tax Credit for Flood Victims	<input type="checkbox"/>



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FormN340	Motion Picture, Digital Media, and Film Production Tax Credit	<input type="checkbox"/>
FormN342	Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009)	<input type="checkbox"/>
FormN342A	Information Statement Concerning Renewable Energy	<input type="checkbox"/>
FormN342B	Composite Schedule for Form N-342A	<input type="checkbox"/>
FormN342C	Composite Schedule for Form N-342	<input type="checkbox"/>
FormN344	Important Agricultural Land Qualified Agricultural Cost Tax Credit	<input type="checkbox"/>
FormN346	Tax Credit for Research Activities	<input type="checkbox"/>
FormN346A	Certified Statement of Research and Development Costs Incurred by a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities	<input type="checkbox"/>
FormN348	Capital Infrastructure Tax Credit	<input type="checkbox"/>
FormN360	Renewable Fuels Production Tax Credit for Years after December 31, 2021	<input type="checkbox"/>
FormN405	Tax on Accumulation of Distribution of Trusts	<input type="checkbox"/>
FormN586	Tax Credit for Low-Income Housing	<input type="checkbox"/>
FormN756	Enterprise Zone Tax Credit	<input type="checkbox"/>
FormN756A	Information Statement Concerning the Enterprise Zone Tax Credit	<input type="checkbox"/>
FormN884	Credit for Employment of Vocational Rehabilitation Referrals	<input type="checkbox"/>
DBEDTCertificate	Renewable Fuels Production Tax Credit (RFPTC) Certification Before January 1, 2022	<input type="checkbox"/>
HSEOCertificate	Renewable Fuels Production Tax Credit (RFPTC) Certification After December 31, 2021	<input type="checkbox"/>
TaxWithheld	Tax Withheld Supporting Documents	<input type="checkbox"/>
ScheduleD	Capital Gains and Losses and Built-in Gains	<input type="checkbox"/>
ScheduleD1	Sale of Business Property	<input type="checkbox"/>
ScheduleJ	Trust Allocation of an Accumulation Distribution	<input type="checkbox"/>
ScheduleK1	Beneficiary's Share of Income, Credits, Deductions, etc.	<input type="checkbox"/>
ScheduleOP	Schedules O and P: Allocation and Apportionment of Income	<input type="checkbox"/>
ScheduleAMD	Explanation of Changes on Amended Return	<input type="checkbox"/>
OtherAttachments	For attachments not supported by a specific binary attachment filename listed above.	<input type="checkbox"/>

Electronic Amended Returns

DOTAX requests supporting electronic amended return for those available through MeF.

Software Limitations

List any software limitations to forms or schedules you support. If there are additional limitations after completing the LOI, please provide it before you submit ATS testing.

Are there any differences in the forms you support based on the type of software? If yes, please explain those differences.

Agency Requirements

This section identifies agency requirements expectations for communicating information to users of the software product.

Issue notification and resolution requirements

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

If your company identifies an issue, incident, or threat of significance, you should:

- Conduct an initial analysis and immediately take steps to block or contain the issue.



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- Share detailed information about impacts to our returns or taxpayers immediately as permitted by applicable laws, regulations, or policies.

Information we'd like includes, but is not limited to:

- Date and time of the incident.
 - Date and time the incident was discovered.
 - How the incident was discovered.
 - Description of the incident.
 - Data involved, including specific data elements if know.
 - Actual or estimated number of taxpayer records involved.
 - Infrastructure/systems involved (i.e. laptops, servers, desktops etc.).
 - Examples of information communicated to customers or other external audiences about the issue.
 - Plan for correcting the issue and if appropriate, notifying those impacted.
- Work with us to answer our questions and identify, correct, and prevent the issue.
 - If applicable, work with us to develop and distribute communication material and instructions for customers.

System security requirements

DOTAX does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You 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 State of Hawaii Department of Taxation and Department of the Attorney General.

Production return submission requirements

All returns generated from this software must be e-filed or printed from the approved software or a subsequent product update.

Product updates

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.

Schemas

Your software must follow the schema requirements. Agency schema, schema requirements, business rules and e-file documentation for DOTAX can be found at the FTA State Exchange System.

Testing and submission requirements

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

Customer Notices

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

Disclosure and use of information language 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 transmit return(s) electronically, I consent to the disclosure of all information pertaining to my use of the system and software to the Department of Taxation, as applicable by law, and to the transmission of my tax return(s).

For Tax Professional software:



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By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the Department of Taxation, as applicable by law.

For Business software:

By using a computer system and software to prepare and transmit this business return electronically, I consent to the disclosure of all information pertaining to the user of the system and software to create this business return and to the electronic transmission of this business tax return to the Department of Taxation.

Driver's License/ID Card Expectations

DOTAX is providing the following expectations and information:

For e-file returns:

DOTAX does not want to receive the DL/ID card with the tax return

For printed/paper forms requesting the DL/ID Card information:

DOTAX does not want to receive the DL/ID card with the tax return

Refund expectations

DOTAX is providing a URL and/or a statement about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the agency in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

- **URL:** <https://hitax.hawaii.gov/>
- **Statement:** Check your Individual Tax Refund Status at the Department of Hawaii Taxation website

Acknowledgements and Signature

I agree to provide true, accurate, current, and complete information. By signing this agreement, my company agrees to all the requirements listed in this document. The Department of Taxation reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.

Please provide information for the employees you are authorizing to have access to the State Exchange System.

NOTE: Include all authorized individuals, even if listed previously on this form.

First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> E-file	Tax types: <input type="checkbox"/> Individual Income Tax (Resident/PY/NR) <input type="checkbox"/> Corporation Income Tax <input type="checkbox"/> S-Corporation Income Tax <input type="checkbox"/> Partnership Income Tax <input type="checkbox"/> Fiduciary Income Tax
First and last name	Phone number	Email address



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	Authorized access <input type="checkbox"/> E-file	Tax Types <input type="checkbox"/> Individual Income Tax (Resident/PY/NR) <input type="checkbox"/> Corporation Income Tax <input type="checkbox"/> S-Corporation Income Tax <input type="checkbox"/> Partnership Income Tax <input type="checkbox"/> Fiduciary Income Tax
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> E-file	Tax Types <input type="checkbox"/> Individual Income Tax (Resident/PY/NR) <input type="checkbox"/> Corporation Income Tax <input type="checkbox"/> S-Corporation Income Tax <input type="checkbox"/> Partnership Income Tax <input type="checkbox"/> Fiduciary Income Tax
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> E-file	Tax Types <input type="checkbox"/> Individual Income Tax (Resident/PY/NR) <input type="checkbox"/> Corporation Income Tax <input type="checkbox"/> S-Corporation Income Tax <input type="checkbox"/> Partnership Income Tax <input type="checkbox"/> Fiduciary Income Tax
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> E-file	Tax Types <input type="checkbox"/> Individual Income Tax (Resident/PY/NR) <input type="checkbox"/> Corporation Income Tax <input type="checkbox"/> S-Corporation Income Tax <input type="checkbox"/> Partnership Income Tax <input type="checkbox"/> Fiduciary Income Tax
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