

Rhode Island Department of Revenue Division of Taxation

The following agreement must be completed and signed by an authorized representative of each software company before that company's software products will be certified to transmit Rhode Island individual income tax returns for tax year 2015. A separate agreement must be provided for each product.

Company Name	Product Name	Software Developer Code
--------------	--------------	-------------------------

Address	City	State	Zip Code
---------	------	-------	----------

Primary Contact Name	Phone	Fax
----------------------	-------	-----

FEIN	ETIN	EFIN
------	------	------

Please check all that apply:

1040 1120 1065

By signing this agreement, representative is agreeing to all requirements listed below. The Rhode Island Division of Taxation (Taxation) reserves the right to decertify a software partner and thereby refuse any additional returns from such software partner that does not adhere to these requirements.

I. Important Notice:

- A. The Rhode Island Division of Taxation reserves the right to decertify a software partner and thereby refuse any additional returns from such software partner. Should your product be decertified by Rhode Island, you agree to remove references from all public materials asserting your product's ability to service Rhode Island taxes after 48 hours notice from Rhode Island, and to provide immediate notice to any clients in the process of filing with Rhode Island before ceasing Rhode Island services.
- B. The Rhode Island Division of Taxation reserves the right to send a paper check on any requested refund.

II. Certification Process:

- A. The Rhode Island Division of Taxation is committed to providing efficient and accurate returns processing to all who are required to file a return in Rhode Island. Taxation places high standards on itself, its filers, and its software partners to deliver on Taxation's commitment. All software partners will abide by the following testing timeline. Individual MeF testing will begin on the date the IRS begins accepting MeF tests and conclude 2/15/2016.
- B. Rhode Island Division of Taxation will utilize a narrative based testing regimen for all MeF certifications. The department will provide software partners with the data taxpayers or preparers would need to prepare the returns. The software partner will then use that data to create tax returns that match the department's expected results. Feedback will be provided for the items that are incorrect. However, the department will not provide the answer "key."

III. Software responsibilities:

A. In this section, "tax services provider" is defined as a:

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 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 Rhode Island 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 Rhode Island Division of Taxation.

IIII. Software release:

Software Partner agrees to withhold advertising Rhode Island's acceptance of software, and will not accept Rhode Island returns, until Rhode Island certification is complete. By signing this document the software partner promises Rhode Island that they will have completed their Self Assessment prior to processing any Rhode Island returns

Signature of Authorized Representative

Title

Print Name

Date

Email Address

Phone Number