



Agreement to Comply with “Requirements for Approval of Tax Forms”

North Carolina Department of Revenue
Tax Year 2008

This “Agreement to Comply” must be signed before the Department will approve substitute tax forms that are to be processed in calendar year 2009. This Agreement has three parts numbered one through three and incorporates by reference the “Requirements for the Approval of Tax Forms” as if fully set forth herein. All primary software developers, secondary software developers, and payroll services must complete this Agreement that include NC tax forms in their tax services/software packages.

The deadline for the “Agreement to Comply” is August 21, 2008.

Part One

As an authorized representative of _____, I agree on behalf of our company that our company will do all of the following, unless otherwise noted on pages 2 or 3:

- Meet the processing specifications published in the “Requirements” for any tax forms developed by the company.
- Submit the correct number of copies of tax forms to the Department for approval by the assigned deadlines.
- Place my software developer’s ID number on all pages of tax forms.
- Notify customers of the minimum computer hardware needed to produce exact copies of the approved tax forms.
- Notify the Department of any changes to approved forms so that a new barcode number will be assigned to this amended form.
- Notify the Department, customers, and clients immediately if computation errors or other variable data errors are found; indicate to the Department how and when the errors will be corrected within 3 business days of discovery; promptly correct errors and provide the Department with satisfactory evidence that the company corrected the errors and notified customers and clients of the corrections. Software developer’s computation errors, or other variable data errors will be placed on the Department’s website for public viewing for a reasonable period of time.
- Submit a copy of the company’s software within 30 days after production and release of the product. The software will be used for researching computation errors or other variable data errors based on taxpayers inquiries. Under no circumstances will the software be used by the Department to prepare or submit tax returns for processing. The Department has put reasonable security measures in place in an effort to prohibit unauthorized access and improper or illegal usage of your software product by Departmental employees.
- If draft forms are released on packages, the "DRAFT FORM: DO NOT FILE" banner must be printed across the signature line in bold, in capital letters, and in 14pt. font.
- Refrain from selling, releasing, licensing, or distributing tax packages to customers or clients prior to receiving approval for each NC form included.
- Forms library products must print a special banner on all affected “coupon” forms where the user has entered an incorrect variable (data) that is in a format other than what is specified by the Department. The banner must be in at least 14pt. font and be printed on the coupon, not above it, to alert the user that an incorrectly formatted variable has been entered. The Department recommends the wording “INCOMPLETE VARIABLE: DO NOT FILE”. Software developers understand that this banner will enable the Department to readily identify these forms and to reject them.
- Will place the following information on the payment voucher screen regarding how a taxpayer can make an individual income tax payment with NCDOR: A taxpayer can pay the D-400V online at www.dorn.com. A screen shot of the payment voucher screen is needed for forms approval.
- Failure to comply with the foregoing provisions will result in the non-approval of your tax forms for the next approval season.

Your company specifically authorizes the Department to include its name in various public information material designed to inform tax practitioners and the public about software developers who have agreed, complied, or failed to comply with the Department’s “Requirements”. Failure to follow these Requirements will result in completed tax forms being rejected by the Department. Your company agrees to comply with all provisions of this Agreement. In executing this document, your company acknowledges that tax forms produced by it will be rejected if the forms do not fully meet the standards set forth in the “Requirements” and this Agreement. Furthermore, your company acknowledges that the Department does not endorse its software (though the software may produce forms which fully meet the aforementioned standards) and agrees not to advertise or promote the software as being endorsed or approved by the Department.

Print Manager’s Name

Manager’s Signature

Date

Part Two

A. Software Developer General and Contact Information

Name of company: _____ Assigned ID No.: _____

Mailing address: _____

City: _____ State: _____ Zip Code: _____

**All approvals will be sent to the contact and the secondary contact e-mail address listed below.*

Senior Manager/VP: _____

Senior Manager/VP's e-mail address: _____ Telephone number: (____) _____

Manager's e-mail Address: _____ Telephone number: (____) _____

Contact name: _____ Telephone number: (____) _____

E-mail address*: _____ Fax number: (____) _____

Secondary contact: _____ Telephone number: (____) _____

E-mail address*: _____ Fax number: (____) _____

B. Software Product Information **Check all that applies to your company*

**A separate Agreement to Comply must be completed for each tax product supported by your company.*

Is your company a member of NACTP?

- Yes No

Develops tax forms using company's software program, and sells products for public use.
(Submit copy of software)

Develops a Forms Library product. **(Submit copy of software)**

Buys tax forms from another company in order to print the variable data on these forms.
Name of Primary Software Developer: _____
(Submit copy of software)

Develops tax forms and sells forms to secondary companies that print the variable data.
REQUIRED: Attach a list of all secondary companies that buy these forms from your company. The primary company's forms will not be reviewed/approved until this information is provided. **(Submit copy of software)**

Develops On-Line software that offers e-filing or paper filing of NC returns through the web.
(Software not required)

URL of web site(s): _____

* Each company is required to provide the Department with an updated list of unaffiliated web sites that are authorized by your company to use your portal for electronically filing or paper filing NC returns via the web.

- Develops tax forms using company's software program, and does not sell products for public use. **(Software not required)**

- Payroll service provider that signs and files withholding tax returns on behalf of the employer. **(Software not required)**

How do you provide the instructions?

- Print instructions on form
- Link instructions to NCDOR's website

- Include instructions in software

How will you submit forms for approval?

- PDF email
- Mail

C. Forms Development & Testing Contact Information

Primary contact name: Bonita Adams
E-mail address: bonita.adams@dornc.com

Telephone number: (919) 733-3117
Fax number: (919) 715-3165

Contact name: Cathy McLamb
E-mail address: cathy.mclamb@dornc.com

Telephone number: (919) 733-3117
Fax number: (919) 715-3165

Contact name: Kim Williams
E-mail address: Kim.Williams@dornc.com

Telephone number: (919) 733-3117
Fax number: (919) 715-3165

Contact name: Cassandra Davis
E-mail address: Cassandra.davis@dornc.com

Telephone number: (919) 733-3117
Fax number: (919) 715-3165

Deadlines for Approval

The following deadlines have been established for the approval of substitute tax forms.

- Individual** **December 15th** or two months past the release date, whichever is later
D-400, D-400TC, D-400V, D-400V Amended, D-403, D-403TC, NC K-1 (403),
D-407, D-407TC, NC K-1 (407), D-410, D-410G, D-410P, NC-40, D-400X, D-422,
D-422A, D-499, Gen. 58, NC-NPA, G-600, A-101

- Sales** **October 15th**
NC-BR, E-500, E-500E, E-500F, E-500G, E-500H, E-500J, E-500K, E-536,
E-543, E-554, E-555, E-581, E-585, E-585H, E-585S, E-588, E-588J

- Withholding** **December 1st** or two months past the release date, whichever is later
NC-5P and NC-5PX forms only

- Withholding** **December 15th** or two months past release date, whichever is later (for all other
withholding tax forms)
NC-3, NC-3M, NC-3X, NC-4, NC-5, NC-5X, NC-5P, NC-5PX, NC-5Q

- Corporate** **December 15th** or two months past the release date, whichever is later
CD-401S, NC-NA, NC K-1 (401S), CD-405, CD-419, CD-425, CD-429, NC-478,
NC-478 Schedule, NC-478A, B, E & G-L, NC-478V, CD-V, CD-V Amended,
Article 3J, CD-310, CD-312, CD-313, CD-418, CD 479, EFT-100

Part Three

Department's Scannable Forms Requiring Approval: Check all forms for which your company will be responsible. "Software companies are required to produce all of the forms within a specified set."

Individual Income Taxes

- ___ Individual Income Set:
 - D-400 Individual Income Tax Return
 - D-400TC Tax Credit
- ___ Partnership Set:
 - D-403 Partnership Income Tax Return
 - D-403TC Partnership Tax Credit Summary
- ___ Estate and Trust Set:
 - D-407 Estates and Trusts Income Tax Return
 - D-407TC Estates and Trusts Tax Credit Summary

Adjustments, Tax Credits, etc.

- ___ D-410 Application for Extension- Individual
- ___ D-410G Application for Extension- Gift
- ___ D-410P Application for Extension-Part/Estate
- ___ NC-40 Individual Estimated Income Tax
- ___ D-400V Payment Voucher
- ___ D-400V **Amended** Payment Voucher

Withholding Taxes

- ___ NC-3 Annual WH Reconciliation
- ___ NC-3M Annual WH Reconciliation
- ___ NC-5 WH Return
- ___ NC-5X Amended WH Return
- ___ NC-5P WH Payment Voucher
- ___ NC-5PX Amended WH Payment Voucher
- ___ NC-5Q Quarterly WH Return
- ___ NC-4 Employee's Withholding Allowance Certificate

Corporate Taxes

- ___ Income, Adjustments, and Tax Credit Set:
 - CD-405 C-Corporation Tax Return
 - CD-425 Corporate Tax Credit Summary
- ___ CD-401S S-Corporation Tax Return
- ___ CD-V (2 coupons) Corp. Income and Franchise Tax Payment Vouchers
- ___ CD-V (2 coupons) **Amended** Corp. Income and Franchise Tax Payment Vouchers
- ___ CD-419 (2 coupons) Application for Extension Franchise and Application for Extension Corporate Income Tax
- ___ CD-429 Corporate Estimated Income Tax

NC-478 Forms

- ___ NC-478 Set:
 - NC-478 Sum. of Tax Credits Subject to 50% of Tax Limit
 - NC-478 Sch. Pass Through Sch for NC-478 Series
 - NC-478A Credit for Creating Jobs
 - NC-478B Credit for Investing in Machinery and Equipment
 - NC-478E Credit for Investing in Central Administrative Office Property
 - NC-478G Investing in Renewable Energy Property
 - NC-478H Low-Income Housing
 - NC-478I Tax Credit for Research and Development
 - NC-478J Tax Credit for Creating New Jobs
 - NC-478K Tax Credit for Investing in Business Property
 - NC-478L Tax Credit for Investing in Real Property
 - NC-Article 3J Supplement
- ___ NC-478V Fee for Article 3A Credits
- ___ NC-478V-J Fee for Article 3J Credits

Sales and Use Taxes

- ___ Sales and Use Set:
 - E-500 Sales and Use Tax Return
 - E-536 Schedule of County Sales and Use Taxes
 - E-543 Schedule of State Sales and Use Tax by City
- ___ E-500E Utility and Liquor Sales and Use Tax Return
- ___ E-500F Motor Vehicle Lease and Rental Tax Return
- ___ E-500G Scrap Tire Disposal Tax Return
- ___ E-500H White Goods Disposal Tax Return
- ___ E-500J Machinery, Equipment, and Fuel Tax Return
- ___ E-500K Solid Waste Disposal Tax Return
- ___ E-585 Nonprofit and Governmental Entity Claim for Refund State and County Sales and Use Taxes
- ___ E-585S Incentive Claim for Refund State and County Sales and Use Taxes

Department's Non-Scannable Forms Requiring Approval: Check all forms for which your company will be responsible. "Software companies are required to produce all of the forms within a specified set."

Individual Income Taxes

- D-403 NC K-1 Partner's Share of NC Income
- D-407 NC K-1 Fiduciary's Share of NC Income
- D-400X Amended Individual Income Tax Return
- D-422 Underpayment of Estimated Tax by Individuals
- D-422A Annualized Income Installment Worksheet
- D-499 Application for Tax Credit for QBI
- Gen. 58 Power of Attorney and Declaration
- NC-NPA Nonresident Partner Affirmation
- G-600 Gift Tax Return
- A-101 North Carolina Estate Tax Return

Withholding Taxes

- NC-3X Amended Annual WH Reconciliation

Corporate Taxes

- CD-401S NC K-1 Shareholder's Share of NC
- CD-401S NC-NA Nonresident Agreement
- CD-310 Franchise Tax Return- Electric
- CD-312 Piped Gas Excise Tax Return
- CD-313 Quarterly Distribution Attachment
- CD-418 Tax Return- Co-op/Mutual
- CD-479 Annual Report for Business Corporations
- EFT-100 Electronic Funds Transfer Authorization Agreement

Sales and Use Taxes

- NC-BR Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery, Equipment, and Manufacturing Fuel Tax
- E-554 Consumer Use Tax Return
- E-555 Boat and Aircraft Use Tax Return
- E-581 Interstate Carrier Claim for Refund State and County Sales and Use Taxes
- E-585H Claim for Refund of White Goods Disposal Tax
- E-588 Business Claim for Refund State and County Sales and Use Taxes
- E-588J Claim for Refund Machinery, Equipment, and Fuel Tax Return
- E-595E Streamlined Sales and Use Tax Agreement

Agreement to Comply may be faxed to (919) 715-3165 Attn: Trudy Ivey or emailed to Trudy.Ivey@dorn.com
