



WISCONSIN

Sales & Use Tax Service Provider Letter of Intent

This LOI will be valid for one year from the date of submission.

Contact: DORDeveloperRelations@wisconsin.gov

Version 1.0

Wisconsin Department of Revenue Sales & Use Tax Letter of Intent

By submitting this Letter of Intent (LOI) to the Wisconsin Department of Revenue (the department), you are agreeing to meet our standards for software provider registration and all tax preparation software for sales and use tax software acting as a service provider or transmitter submitting bulk files to the jurisdiction. 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.

Please complete a registration 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.

This form must be completed and submitted to DORDeveloperRelations@wisconsin.gov

Company Information

List your company information.

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

Contact Information

List contact information for authorized representatives in the event that there are issues regarding your software. List at least one authorized representative; you may include more.

Name	Phone Number	Email

Rebranded Software Products

For the software to be considered rebranded, changes cannot be made to the software requirements and output(s). It is your responsibility to make sure the rebranded product reflects the current software requirements and output(s).

Rebranded products are not required to complete e-file testing for Wisconsin approval.

Type of Software Product Supported - Select all that apply

DIY/Consumer (Web-Based)	☐	Professional/Paid Preparer (Web-Based)	☐
DIY/Consumer (Desktop)	☐	Professional/Paid Preparer (Desktop)	☐

Software Products Using the Same Calculation Engine

List additional products that utilize the same forms calculations, XML creation engine, print engine, and supported forms as the product listed in the Company Information section. Note the product in the Company Information section needs to be fully tested while the below products do not need to undergo testing. Each of the products below must use the same Software ID as the product listed in Company Information section. If you have more than three of these products, attach a separate document and provide the information below for each product.

Product Name	Product URL
Product Name	Product URL
Product Name	Product URL

Communication and Expectations

E-file mandates or requirements

The department has an e-file mandate for Form ST-12.

Streamlined Sales Tax Governing Board

This LOI does not apply to those software vendors who exclusively transmit Wisconsin sales and use tax data via the SER schema, provided by the Streamlined Sales Tax Governing Board. This LOI applies only to those software vendors who want to transmit data using Wisconsin's sales and use tax schema.

Documents and materials

Department e-file documentation will be posted/provided at the following locations:

- Sales and Use tax schemas and test information will be published on our public site here:
<https://www.revenue.wi.gov/Pages/OnlineServices/file-home.aspx>

Taxpayer information security

All software providers are responsible for protecting taxpayer data. This includes, but is not limited to:

- Managing and protecting physical and remote access
- Managing identities and credentials for authorized devices and users
- Managing access permissions using the principles of least authority and separation of duties
- Providing security awareness training to information users, including managers, senior executives, and contractors
- Providing role-based security to personnel with assigned security roles and responsibility
- Protecting data in transit and at rest
- Protecting against data leaks, breaches, or account takeovers
- Destroying all data in accordance to your organization's record retention policy
- Removing all data using a secure disposal service or destroying storage devices and media before they leave control of the organization
- Implementing and updating protection processes, cybersecurity practices, and system security plans
- Monitoring systems for anomalous activity and system failures
- Developing and implementing risk and vulnerability management policies and procedures

Timely issue notification and resolution

All software providers executing this agreement are subject to data breach security laws and/or [section 134.98 Wis. Stats.](#), *Notice of unauthorized acquisition of personal information*, including but not limited to provisions regarding who must comply with the law, definitions of "personal information", what constitutes a breach, requirements for notice, and any exemptions.

You agree to notify the department immediately when you discover breaches, security incidents, or other improper disclosures of taxpayer data. Document specifics of the situation into an incident report, including but not limited to:

- Date and time of incident
- Date and time the incident was discovered
- How the incident was discovered
- Description of the incident and the data involved, including specific data elements if known
- Potential number of taxpayer records involved, if known; otherwise, provide an estimated range if possible
- Infrastructure/systems involved (for example, laptop, server, etc.)

Requirements, Standards, and Recommendations

Substitute forms are not allowed

Software vendors may not create their own version of Form ST-12. The department recommends software vendors provide copies of returns to their clients in the form of a transcript. If software vendors provide a paper copy of a return that was electronically filed, the paper copy must contain a DO NOT FILE watermark.

Product update requirements

Users/customers of desktop products who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

Production return submission requirements

All returns generated from this software must be electronically filed from the initially approved software, or a subsequent product update.

Validation of specific data element requirements

This section represents the department's requirements for validation of specific data elements. Transferring data year-over-year that is not initially entered accurately causes issues with processing returns. The following items may be pre-populated, but **must be physically confirmed by the taxpayer and/or tax professional prior to submission**:

- State sales and use tax account numbers

Wisconsin Requirements

DIY products or third part transmitters will be required to provide a link to a web-based lookup at https://tap.revenue.wi.gov/wtn/_/.

Sales & Use Tax Listservs

All software providers and transmitters **MUST** be signed up for our sales and use tax e-file developer listserv. You can register for this listserv by emailing DORDeveloperRelations@wisconsin.gov requesting access.

We recommend you also sign up for our general sales and use tax listserv here: www.revenue.wi.gov/Pages/HTML/lists.aspx

The department provides sales and use tax updates and clarifications using these lists. The department will also provide information for developers on our public site.

Customer Notices

The following section identifies information the department is requiring software providers to communicate with customers.

Disclosure and use of information language expectations

You must include the following consent language with electronic filing software:

For Do-It-Yourself software:

By using a computer system and software to prepare and/or file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the Wisconsin Department of Revenue.

For Tax Professional software:

By using a computer system and software to prepare and/or file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the Wisconsin Department of Revenue.

For Business software:

By using a computer system and software to prepare and/or file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to the Wisconsin Department of Revenue.

Signature

As the representative of the above-named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, by signing this agreement, my organization is agreeing to all the requirements listed on the previous page. The department reserves the right to deny, suspend, or terminate acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to requirements stated on the previous page.

DECLARATION: *I declare under penalties of law that as an approved **Wisconsin Department of Revenue** provider, I agree to provide true, accurate, current, and complete information about my company. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, the **Wisconsin Department of Revenue** has the right to deny, suspend, or terminate my account.*

Authorized Representative Printed Name	Title	
Email	Phone Number	Date

☐ I understand that completion of this Letter of Intent and subsequent email submission constitute an implied signature.

Email this completed form to DORDeveloperRelations@wisconsin.gov.

Complete this signature line if this is an amended Letter of Intent.

Authorized Representative Printed Name	Email	Amended Date
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