2025 Software Developer Letter of Intent
Due August 11, 2025

Submit via Email

If your software company plans to submit electronic and/or paper returns to the South Carolina Department of Revenue (SCDOR), you must submit your completed 2025 Letter of Intent (LOI) to **LOISubmissions@dor.sc.gov**. All LOI approvals will be sent to the Authorized Representative that signs the form.

By submitting this LOI to the SCDOR, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. Incomplete forms will not be accepted. Failure to meet the standards and requirements set forth in this LOI may result in the denial of your application or the removal of your organization as an approved software developer as well as the rejection of all electronic or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

New Software Developers who have not filed state Income Tax returns with any state agencies must provide proof of approved assurance testing with the IRS.

Substitute Form Developers

If your company only produces substitute forms for Withholding, Sales, or Property Tax and does not produce any MeF files, complete the company information below, then skip to page 3.

Important Dates

The SCDOR has important 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 your LOI by August 11, 2025.
- Assurance testing (ATS) begins on November 3, 2025.
- The last day we will accept initial tests is December 1, 2025.
- All testing must be completed and approved by January 16, 2026 unless otherwise indicated.

Amended Letter of Intent

☐ This is an amended Letter of Intent.

Reason for amendment: ____________________

Company Information

Company Name	DBA Name		Primary Product Name
Product Address/URL		NACTP Code	Company FEIN
Address	City	State	ZIP
If you use the same calculation engine for more than one product name, list any others here.			

IRS Issued Electronic Identification Numbers

	EFIN	ETIN
Individual Tax	Test:	Test:
	Production:	Production:
Business Tax	Test:	Test:
	Production:	Production:

MeF Contact Information

List the contact information for each filing type. This is **only** contact information; the request for SES access is located at the end of this document. Each vendor can request SES access for up to three users.

Regulatory/Compliance Contact	Phone	Email
Primary Individual MeF Contact	Phone	Email
Secondary Individual MeF Contact	Phone	Email
Primary Corporate MeF Contact	Phone	Email
Secondary Corporate MeF Contact	Phone	Email
Fiduciary MeF Contact	Phone	Email
Primary Partnership MeF Contact	Phone	Email
Secondary Partnership MeF Contact	Phone	Email

Substitute Forms Contact Information

Provide current information for any contacts that will need access to the software developer website for substitute forms. This is **not** a request for SES access, which is not required for substitute forms.

We are no longer reviewing forms sent to our inbox. If you have submitted an LOI and do not have access to the software developers site, email us at **SoftwareDevelopersForms@dor.sc.gov**.

Forms Contact Name	Phone	Email
Forms Contact Name	Phone	Email
Forms Contact Name	Phone	Email

Software Product Details

Tax types suppported

Individual Income Tax	☐ Substitute forms	☐ MeF
Fiduciary Tax	☐ Substitute forms	☐ MeF
Partnership Tax	☐ Substitute forms	☐ MeF
Corporation Tax	☐ Substitute forms	☐ MeF
Withholding Tax	☐ Substitute forms	
Sales Tax	☐ Substitute forms	
Property Tax	☐ Substitute forms	

1. Type of Software Product(s)
   - ☐ DIY/Consumer (Web Based)
   - ☐ Professional/Paid Preparer (Web Based)
   - ☐ DIY/Consumer (Desktop)
   - ☐ Professional/Paid Preparer (Desktop)
2. Calculation Engine(s) Supported
   - ☐ All software products use separate calculation engines.
   - ☐ One software product with one calculation engine.
   - ☐ These software products share the same calculation engine: ____________________________________
3. Does your software support unlinked state returns? (MeF Software Only)
   - ☐ Yes ☐ No
4. What is the method used to provide substitute forms to users?
   - ☐ Product produces own software generated forms
   - ☐ Product provides PDFs produced by the SCDOR
   - ☐ Other Method: ____________________________________

5. Will you support the Taxes Paid to Other State (TPOS) schema for this filing season for Individual Income Tax?

   ☐ Yes ☐ No

6. Will you support 2D barcodes for the SC1040?

   ☐ Yes ☐ No

7. Will you support composite filing for the SC1040?

   ☐ Yes ☐ No

Rebranded Software Products

Complete this section if your product is rebranded.

In order for the software to be considered rebranded, changes cannot be made to the software requirements and outputs. It is your responsibility to make sure the rebranded product reflects the current software requirements and outputs. List each of your rebranded products below.

Rebranded product name	ETIN	Contact Name	Phone	Email
Rebranded product name	ETIN	Contact Name	Phone	Email
Rebranded product name	ETIN	Contact Name	Phone	Email

Electronic Mandate for Filing and Paying

Communicate to your customers that any SCDOR return owing $15,000 or more must be filed and paid electronically according to SC Code Sections 12-54-250 and 12-54-210. Failing to meet this mandate will result in penalties and interest imposed on the taxpayer.

Visit the pages below for a list of electronic filing and paying options.

- Individuals – **dor.sc.gov/iit-filing**
- Fiduciaries – **dor.sc.gov/biz-services**
- Corporations – **dor.sc.gov/biz-services**
- Partnerships – **dor.sc.gov/biz-services**

Forms and Schedules Supported by Tax Type

Check the box next to each form to indicate that your software product supports the South Carolina return, schedule, or feature within your software. Unless otherwise noted, the forms listed must be submitted for review and approval.

The SCDOR encourages supporting forms by XML for data accuracy, but does support and expect PDF attachments of schedules when they are not supported in XML.

‡ Designates a form that is frequently submitted and has business rules that will result in submission rejection if criteria are not met.

◊ Designates one of our frequently submitted tax credit forms.

Δ Designates a form that has business rules that will result in a rejection if criteria are not met.

Individual Income Tax			
SC Form Number	**SC Form Name**	**MeF**	**Paper**
SC1040V	Individual Income Tax Electronic Payment Voucher		☐
SC1040ES	Individual Declaration of Estimated Tax	☐	☐
SC4868	Request for Extension to File South Carolina IIT Return	☐	☐
SC1040 ‡	Individual Income Tax Return	☐	☐
SC1040TC ◊	Tax Credits	☐	☐
SC8453	Individual Income Tax Declaration for Electronic Filing		☐
Schedule NR	Non-Resident Income Tax Return Schedule	☐	☐
Schedule AMD ‡	Amended Return Schedule	☐	☐
SC1310	Statement of Person Claiming Refund Due to a Deceased Taxpayer		☐
SC2210	Underpayment of Estimated Tax by Individuals	☐	☐
SC3911	Individual Income Tax Refund Tracer		☐
SC4852	Substitute for Form W-2 Wage and Tax Statement		☐
SC8822I	Update Name / Address / Contact Information for Individual		☐
SC4972	Tax on Lump Sum Distributions	☐	☐
CHE400	Students with Disabilities Tuition Tax Credit Verification		☐
I290	Nonresident Real Estate Withholding	☐	☐
I335	Active Trade or Business Income Reduced Rate Computation	☐	☐
I338	Composite Return Affidavit		☐
C530	Request for Penalty Waiver		☐
I319 ‡	Tuition Tax Credit	☐	☐
I330 ◊	Contributions for Check-Offs	☐	☐
I332	Written Certification for Reserve Police Officer & DNR Deputy Enforcement Officer		☐
I360 ◊	Classroom Teacher Expenses Credit	☐	☐
I361	Parental Refundable Credit		☐
Schedule TD1	Deferred Taxes for South Carolina		☐

Individual Income Tax - Checkboxes & Features

	MeF	Paper		MeF	Paper
Binary / PDF Attachments	☐		Composite Indicator	☐	☐
Address Change Indicator	☐	☐	Foreign Address Indicator	☐	☐
Amended Return / Amended Reason Codes	☐	☐	Combat Zone Indicator	☐	☐
Authorization to Discuss with Preparers	☐	☐	Paid Preparer's / Preparer's Information	☐	☐
Deceased Prime or Spouse	☐	☐	Payment by Bank Debit	☐	☐
Part Year or Non-Resident	☐	☐	Refund by direct deposit	☐	☐
Extension Filed Indicator	☐	☐	Underpayment Penalty Exceptions	☐	☐

Wage Statements

The forms in this section are for informational purposes only. The SCDOR does not require you to submit these forms for review.

Form	Form Name	MeF	Paper	Form	Form Name	MeF	Paper
W-2	Wage & Tax Statement	☐	☐	1099-G	Certain Government Payments	☐	☐
W-2G	Certain Gambling Winnings	☐	☐	1099-INT	Interest Income	☐	☐
1099-B	Income from Broker/Barter Exchange	☐	☐	1099-MISC	Miscellaneous Income	☐	☐
1099-DIV	Dividends & Distributions	☐	☐	1099-OID	Original Issue Discount	☐	☐
1099-K	Payment Card & 3rd Party Network Transactions	☐	☐	1099-R	Income from Retirement/Pensions/ Annuities , etc.	☐	☐
1099-NEC	Nonemployee Compensation	☐	☐				

Fiduciary Income Tax

SC Form Number	SC Form Name	MeF	Paper
SC1041ES	Fiduciary Declaration of Estimated Tax	☐	☐
SC1041V	Fiduciary Income Tax Payment Voucher		☐
SC1041 ‡	Fiduciary Income Tax Return	☐	☐
SC1041K1	Beneficiary's Share of South Carolina Income, Deductions, Credits, Etc.	☐	☐
SC8736	Request for Extension of Time to File South Carolina Return for Fiduciary and Partnership	☐	☐
SC8822B	Update Name / Address / Contact Information for Business		☐
I335	Active Trade or Business Income Reduced Rate Computation	☐	☐

Fiduciary Income Tax - Checkboxes & Features

	MeF	Paper
Binary / PDF Attachments	☐	
Amended Return / Amended Reason Codes	☐	☐
Extension Indicator	☐	☐
Address Change Indicator	☐	☐
Initial and Final Return Indicators	☐	☐
Refund by Direct Deposit	☐	☐

Partnership Tax

SC Form Number	SC Form Name	MeF	Paper
SC1065 ‡	Partnership Return	☐	☐
SC1065V	Partnership Tax Payment Voucher		☐
SC1065ES	Partnership Declaration of Estimated Tax	☐	☐
SC1065K1	Partner’s Share of South Carolina Income, Deductions, Credits, Etc.	☐	☐
SC8736	Request for Extension of Time to File South Carolina Return for Fiduciary and Partnership	☐	☐
I335	Active Trade or Business Income Reduced Rate Computation	☐	☐
I435	Active Trade or Business Income Reduced Rate Computation for a Partnership or S Corporation	☐	☐
SC8822B	Update Name / Address / Contact Information for Business		☐

Partnership Tax - Checkboxes & Features

	MeF	Paper
Binary / PDF Attachments	☐	
Amended Return / Amended Reason Codes	☐	☐
Initial and Final Return Indicators	☐	☐
Address Change Indicator	☐	☐
Refund by Direct Deposit	☐	☐
Extension Indicator	☐	☐
Active Trade Indicator	☐	☐

Corporate Income Tax

SC Form Number	SC Form Name	MeF	Paper
SC1120 ‡	‘C’ Corporation Income Tax Return	☐	☐
SC1120S ‡	‘S’ Corporation Income Tax Return	☐	☐
SC1120T	Tentative Corporation Tax Return and Conditional Extension	☐	☐
SC1120V	Corporate Income Tax Payment Voucher		☐
SC1120TC ◊	Corporate Tax Credits	☐	☐
SC1120CDP	Corporation Declaration of Estimated Income Tax	☐	☐
SC1120SK1	Shareholder’s Share of South Carolina Income, Deductions, Credits, Etc.	☐	☐
SC1120SWH	Withholding Tax on Income of Nonresident Shareholders		☐
SC1120U	Public Utility Tax Return		☐
SC616	Notification to Lock in County Designation		☐
SC990T	Exempt Organization Business Tax Return		☐
SC1101B	Bank Tax Return		☐
SC1104	Savings and Loan Association Tax Return		☐
CL1	Initial Annual Report of Corporations		☐
CL4	Annual Report of Electric Cooperative Corporation Property and Gross Receipts		☐

SC2220	Underpayment of Estimated Tax by Corporations		
SC8453C	Corporate Income Tax Declaration for Electronic Filing		
SC8822B	Update Name / Address / Contact Information for Business		
I435	Active Trade or Business Income Reduced Rate Computation for a Partnership or S Corporation		

Corporate Income Tax - Checkboxes & Features

	MeF	Paper		MeF	Paper
Binary/PDF Attachments			Final Return Indicators		
Change of Address Indicator			Consolidated and/or Disregarded LLC Indicator ‡		
Initial Return Indicator			Amended Indicator		
Change of Accounting Period Indicator			Change of Officers Indicator		
Refund by Direct Deposit			Extension Indicator		
Active Trade Indicator					

Tax Credits

SC Form Number	SC Form Name	MeF	Paper
SC1040TC ◊	Tax Credits		
SC1120TC ◊	Corporate Tax Credits		
TC1	Drip/Trickle Irrigation Systems Credit		
TC2	Credit for State Contractors Subcontracting with Socially and Economically Disadvantaged Small Business		
TC3	Water Resources Credit		
TC4	New Jobs Credit		
TC4SA	Accelerated Small Business Jobs Credit		
TC4SB	Small Business Jobs Credit		
TC5	Scenic Rivers Tax Credit		
TC6	Infrastructure Credit		
TC8	Headquarters Credit		
TC9	Credit for Child Care Program		
TC11	Capital Investment Credit		
TC11A	New Jobs and Capital Investment Credits for Plastics and Rubber Manufacturer		
TC11R	Recapture of Capital Investment Credit		
TC12	Credit for Employers Hiring Recipients of Family Independence Payment		
TC14	Community Development Tax Credit		
TC17	Recycling Property Tax Credit Per SC Code Section 12-6-346		
TC18	Research Expenses Credit		
TC19	Credit For A Gift Of Land For Conservation or A Qualified Conservation Contribution of Real Property After May 31, 2001		
TC20	Credit for Expenses Incurred Through Brownfields Voluntary Cleanup Program		

TC21	Credit for a Certified Historic Structure Placed in Service after June 30, 2003	☐	☐
TC22	Credit for a Certified Historic Residential Structure	☐	☐
TC23	Credit for Textiles Rehabilitation		☐
TC24	Commercials Credit	☐	☐
TC25	Motion Picture Credits	☐	☐
TC26	Venture Capital Investment Credit	☐	☐
TC27	Health Insurance Credit	☐	☐
TC28	SC Quality Forum Credit	☐	☐
TC29	Retirement Contribution Credit	☐	☐
TC30	Port Cargo Volume or Port Transportation Credit	☐	☐
TC31	Retail Facilities Revitalization Credit	☐	☐
TC32	Premarital Preparation Course Credit	☐	☐
TC34	Corporate Tax Moratorium Per Section 12-6-3367	☐	☐
TC35	Alternative Motor Vehicle Credit	☐	☐
TC36	Industry Partnership Fund Credit	☐	☐
TC37	Whole Effluent Toxicity Testing	☐	☐
TC38 ‡	Solar Energy System Credit	☐	☐
TC40	Ethanol or Biodiesel Production Credit	☐	☐
TC41	Renewable Fuels Tax Credit	☐	☐
TC43	Residential Retrofit Credit	☐	☐
TC44	Excess Insurance Premium Credit	☐	☐
TC45	Apprenticeship Credit (Tax Years Ending May 21, 2024 and After)	☐	☐
TC45	Apprenticeship Credit (Tax Years Ending Before May 21, 2024)	☐	☐
TC46	Bank Tax Credit for S Corporation Shareholder	☐	☐
TC50	Biomass Resource Credit		☐
TC51	Venison For Charity Credit	☐	☐
TC52	Fire Sprinkler System Credit	☐	☐
TC54	Clean Energy Credit	☐	☐
TC55	Abandoned Buildings Revitalization Credit		☐
TC56	Angel Investor Credit		☐
TC57	Educational Credit for Exceptional Needs Children's Fund		☐
TC58	Solar Energy Property Credit		☐
TC58A	Application for Solar Energy Property Credit		☐
TC59	Alternative Fuel Property Credit		☐
TC60 ◊	South Carolina Earned Income Tax Credit	☐	☐
TC61	Agribusiness Income Tax Credit	☐	☐
TC62	Preceptor Credit	☐	☐
TC63	South Carolina Housing Tax Credit	☐	☐

TC63R	Recapture of South Carolina Housing Tax Credit		☐
TC64	Formerly Incarcerated Apprenticeship Credit	☐	☐
TC65	Veterans Apprenticeship Credit	☐	☐
TC66	Railroad Expenditures Credit	☐	☐
TC67	Recreational Trail Easement Credit	☐	☐
I319 ‡	Tuition Tax Credit	☐	☐
I333	Anhydrous Ammonia Additive Credit	☐	☐
I334	Milk Credit	☐	☐
I360	Classroom Teacher Expenses Credit	☐	☐
I361	Parental Refundable Credit		☐

Substitute Forms and Schedules Supported by Tax Type

The lists of additional forms below apply **only** to the substitute forms review process. All of the below substitute forms can be found on our Software Developer Site. Approval for electronic filing is still required. More information about electronic filing can be found at **dor.sc.gov/biz-services**.

Sales and Use Tax

SC Form Number	SC Form Name	Paper
ST3	State Sales and Use Tax Return	☐
ST389	Schedule for Local Taxes	☐
SC8822B	Update Name/Address/Contact Information for Business	☐
UT3/UT3W	SC Use Tax Worksheet and Payment Return	☐

Property Tax

SC Form Number	SC Form Name	Paper
PT100	Business Personal Property	☐
PT300	Property Tax Return	☐

Withholding Tax

SC Form Number	SC Form Name	Paper
WH1605	SC Withholding Quarterly Tax Return	☐
WH1606	SC Withholding Fourth Quarter/Annual Reconciliation	☐
WH1601	SC Withholding Tax Payment	☐
I41	Nonresident Beneficiary – Affidavit and Agreement Income Tax Withholding	☐
I290	Nonresident Real Estate Withholding	☐
I295	Seller's Affidavit – Nonresident Seller Withholding	☐
I309	Nonresident Shareholder or Partner Affidavit and Agreement Income Tax Withholding	☐
I312	Nonresident Taxpayer Registration Affidavit Income Tax Withholding	☐

RS1	Instructions and Specifications for Filing W-2s	☐
SC8822B	Update Name/Address/Contact Information for Business	☐
SCW4	South Carolina Employee's Withholding Allowance Certificate	☐
WH1612	Transmittal Form for W-2s or 1099s Submitted by CD-ROM or Paper	☐

Common Forms		
SC Form Number	**SC Form Name**	**Paper**
C245	Application For Appeal	☐
C268	Certificate Of Tax Compliance Request Form	☐
FS102	Payment Plan Request	☐
SC2848	Power of Attorney and Declaration of Representative	☐
SC4506	Request for Copy of Tax Form	☐
SC8857	Request for Innocent Spouse Relief	☐

Software Limitations

List any software limitations beyond the information already provided. If your software, including consumer and professional products, does not support all checkboxes, additions, subtractions, deductions, credits, contributions, etc, list what **is not** supported for a particular form, schedule, or feature. If you have no limitations, let us know in line 1 below. This section is **required** for LOI approval.

#	Form/Schedule/Feature/Checkbox	Description of Limitation for MeF Product
1		
2		
3		
4		

State Specifications and Communication

Documents and materials

South Carolina MeF and paper form documentation will be uploaded to the following locations:

- FTA State Exchange System (SES)
- The SCDOR Software Developer website

State refund expectations

The SCDOR provides refund messaging, including a URL for taxpayers to check their refund status, in the 2025 Software Developer's Guide. Software developers must use this information in all products. The information must be shown to end-users within the software in a way to maximize the likelihood the message is read.

Promotion of direct deposit for refunds

Software developers must present taxpayers with a direct deposit refund option as the default refund method. This applies for professional products as well as self-prepared consumer products for all taxes where the SCDOR supports direct deposit refunds, including Individual Income Tax and Corporate SC1120 and SC1120S returns, as well as the SC1065 and SC1041. The SCDOR prefers that all electronic deposit options (“refund anticipation loans”) and prepaid debit card programs through your partners be presented first, with paper checks as the very last option.

If taxpayers do not want a refund by a direct deposit method, they must choose to decline direct deposit. The software must require the user to decline a debit card option before showing a paper check option.

When you are promoting taxpayer-direct refunds, you are required to use the description in our 2025 Software Developer’s Guide.

South Carolina Tax Refund URL: **dor.sc.gov/refund**

Promotion of legal name or address

Software developers must include in your software a reminder for the taxpayer to provide up-to-date name and address information. Where possible, remind taxpayers that the quickest way to update their information is to visit **MyDORWAY.dor.sc.gov.** The SCDOR is including the messaging in the 2025 Software Developer's Guide.

The developer must place this reminder in all tax products where it will be seen most often. Professional software should remind the preparer to verify their clients' information.

State tax due return expectations

The SCDOR is providing messaging about taxes due, including due dates and payment methods, in the 2025 Software Developer’s Guide. Industry partners must use this information 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.

South Carolina Tax Due Payments URL: **dor.sc.gov/pay**

State Requirements, Standards, and Recommendations

Required Disclosure Notice

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 South Carolina Department of Revenue, as applicable by law, and to the transmission of my tax return(s).”

For Tax Professional software:

> “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 South Carolina Department of Revenue, 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 South Carolina Department of Revenue.”

The SCDOR Agrees to:

- Perform a review of software developer eligibility to participate with the SCDOR upon receiving a completed South Carolina Letter of Intent and notify the software provider of the results of the review upon approval.
- Publish MeF guidelines and testing information on the FTA Secure State Exchange System (SES).
  - SC Software Developer’s Guide
  - 2D barcode documents (IIT Only)
  - MeF business rules
  - MeF schemas
  - MeF and 2D barcode Test Cases
- Conduct annual substitute forms testing starting in mid August.
  - Initial test submissions will be reviewed and acknowledged with feedback within 10 business days of receipt.
  - Subsequent re-test submissions will be reviewed and acknowledged with feedback in 10 business days of receipt.
- Begin MeF testing with the opening of the IRS’ testing in early November.
  - Initial test submissions will be acknowledged and reviewed within 10 business days of receipt.
  - Subsequent re-test transmissions will be reviewed, acknowledged, and feedback will be provided within 10 business days.
- Provide feedback for all test submissions received by January 3, 2025 based on the timelines outlined above. There could be delays or absence of approvals if vendors have not been approved for calculations, schema and business rule requirements, and substitute forms by this date.
- Notify the software provider immediately when errors within their software are adversely affecting the processing of South Carolina returns.
- Classify software errors as critical or non-critical. This applies to both errors found by South Carolina and errors identified by the software provider.

The Software Developer Agrees to:

- Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to **SoftwareDevelopersForms@dor.sc.gov**.
- Promptly notify (within 48 hours of discovery) the SCDOR of any software issues that may result in rejection of, or adjustments to, returns whether filed electronically or by paper.
- Notify impacted users/taxpayers of critical issues as requested. Our experience is that users/taxpayers expect, and more importantly appreciate, notification from the software partner rather than first notification coming from the SCDOR.
- Provide notification upon resolution of the issue and a date of issuance of the software update.
- Pause transmittal of returns at the SCDOR's request when critical issues are going to take longer to resolve.
- Notify customers of minimum computer and print settings needed when submitting forms and payments either electronically or on paper for processing purposes.
- Abide by the following testing standards.
    - Prior to the IRS MeF opening date for current year returns, the software provider will provide South Carolina with either a "beta" access to their online tax preparation program, provide a specified list of screenshots, or provide a demonstration of the product that allows the review of user screens, interview questions, messaging, final submission screens and printing of substitute forms.
    - Work directly with South Carolina staff to satisfy testing requirements in a timely fashion.
    - Submit MeF and substitute forms test returns within the test time frames detailed in the section above.
    - Exceptions may be considered on a case by case basis.
    - Create tax returns that incorporate all the criteria detailed within each test scenario provided by the SCDOR.
    - Do not transmit returns before successfully completing all required testing and approval has been issued.
    - Software providers with previous history of issues with their products in South Carolina may be required to perform a more rigorous testing methodology to validate the adequacy of their product.
    - While every effort will be made to be flexible during the testing window, South Carolina reserves the right to decertify the participation of a software provider if testing is inadequate, not completed timely, or continues to be a strain on South Carolina testing resources.
- Develop substitute tax forms in accordance with the substitute forms specifications and agrees to:
    - Submit all required computer generated South Carolina forms to the SCDOR for testing and approval.
    - Not allow forms to be printed from software until fully approved by the SCDOR.

- Adhere to all specifications in South Carolina publications:
    - South Carolina Software Developer's Guide
    - Substitute forms instructions and documentation
- Implement appropriate security measures to protect taxpayers and their information in your system. This includes, but is not limited to, when it is online, offline, at rest, and in transit. The SCDOR does not prescribe the security requirements for your system. Cyber security resources such as the National Institute of Standards and Technology or the Department of Defense Security Technical Implementation Guide are examples of national resources available to assist you with this process.
- Appropriately and timely respond to changes requested by the SCDOR throughout the filing season. This includes providing a projected implementation date for agreed upon changes.
- Ensure all MeF test submissions and substitute forms received for the approval process are created in, and originate from, the actual software.
- Ensure that all electronic returns received by the SCDOR that are generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- Ensure that all paper returns received by the SCDOR that are generated from this software will be printed from the initially approved product version or a subsequent product update.
- Require users of this product who attempt to file electronically 10 or more business days after a production software update to download and apply the product update.
- Follow the submission and forms guidelines provided on the SCDOR Software Developers website.

Validation of Specific Data Elements

Each year, you must confirm the following with the taxpayer:

- State driver's license data
- State withholding account numbers
- Bank account number for direct deposit refunds or balance due ACH debit payments
- Taxpayer's mailing address

Data Breach Reporting

All software vendors are subject to the data breach security laws of SC Code Section 39-1-90, including:

- who must comply with the law
- definitions of "personal identifying information"
- what constitutes a breach
- requirements for notice
- any exemptions

The SC Code of Laws is available at **dor.sc.gov/policy.**

State Driver's License/State ID Data Expectations

South Carolina taxpayers are not required to include their driver's license or state ID information on Individual Income Tax returns, but it is strongly encouraged.

Present the information below in all products that support Individual Income Tax filing in order to ensure end-users will see the reminder.

"In an effort to protect against identity theft and combat tax fraud, state revenue agencies are requesting that filers provide certain information from their driver's license or state-issued ID. Providing this information is encouraged, but optional, and is not required to electronically file your South Carolina return."

Authorized Access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. **You are allowed up to 5 users.**

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

Contact Name	Phone	Tax Types	☐ Corporate ☐ Fiduciary ☐ Partnership ☐ Individual
	Email		
Contact Name	Phone	Tax Types	☐ Corporate ☐ Fiduciary ☐ Partnership ☐ Individual
	Email		
Contact Name	Phone	Tax Types	☐ Corporate ☐ Fiduciary ☐ Partnership ☐ Individual
	Email		
Contact Name	Phone	Tax Types	☐ Corporate ☐ Fiduciary ☐ Partnership ☐ Individual
	Email		
Contact Name	Phone	Tax Types	☐ Corporate ☐ Fiduciary ☐ Partnership ☐ Individual
	Email		

Signature

Click the "Submit via Email" button on page one to submit your signed and completed South Carolina Letter of Intent to **LOISubmissions@dor.sc.gov** by August 11, 2025.

As the representative of the above named organization, I agree, on behalf of the organization, to comply with all requirements laid out in this document. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements laid out in this document. The SCDOR reserves the right to revoke approval and refuse to accept any additional returns from any software company that does not adhere to the requirements above.

As an approved SCDOR software 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 SCDOR has the right to deny, suspend, or terminate my company's ability to submit returns.

Authorized Representative Printed Name	Email	
Authorized Representative Signature	Phone	Date