



## Third-Party Electronic Listing System Approval

Application for Tax Year \_\_\_\_\_

Name of Organization \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Phone Number \_\_\_\_\_

### Instructions

Please complete this form to begin the approval process for your electronic listing system. Please fill it out completely and submit it to the North Carolina Department of Revenue (NCDOR) by **October 1** prior to the first year of implementation.

### Standards Overview

- North Carolina General Statute 105-310.1 provides that the North Carolina Department of Revenue (NCDOR) may set rules for electronic listing of personal property.
- Providers must submit this form to obtain approval from NCDOR before they can accept electronic listings from taxpayers in North Carolina.
- NCDOR will maintain a list of approved third-party systems. Once the system is approved, additional submissions are not required.
- NCDOR may update its standards/requirements, and the approved systems must comply with any changes within the specified time. NCDOR may revoke a previously approved system for failure to comply if it is determined they are not being met.

### Questions:

Please answer the following questions about your organization and/or your third-party electronic listing system by checking "Yes", "No", or "N/A":

☐ Yes ☐ No ☐ N/A

1. For property previously listed by the taxpayer, does your system meet at least one of the following requirements:
  - a. Requires users to identify the property by at least **two unique parameters**(property/taxpayer)
  - b. The system uses an industry-standard identity verification method

☐ Yes ☐ No ☐ N/A

2. Can your system print a paper version of the taxpayer's business personal property listing in the format of the latest official North Carolina Department of Revenue Business Personal Property Listing Form?

☐ Yes ☐ No ☐ N/A

3. Can your system email the listing to the county in an Adobe PDF format that matches the official form when viewed or printed?

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

4. Does your system require the signer of the affirmation to identify their signing capacity as outlined in Section VI Affirmation of the North Carolina Electronic Listing Standards and Requirements?
5. If the user indicates they are signing as the authorized agent of a business, does the system require the agent to state whether they have the NCDOR Form AV-59 Taxpayer Agent Authorization on file for the taxpayer?
6. If the user selects signing as the authorized agent of a business and states that they do not have the NCDOR Form AV-59 Taxpayer Agent Authorization on file for the taxpayer, will the system prevent the agent from filing the listing?
7. Does your system require the user to provide a signature on the affirmation?
8. Does your system retain a record of the electronic action taken by the user when signing?
9. If a taxpayer uses your system to complete a listing for a county that does not accept electronic listing, does the system:
  - a. state at the beginning of the taxpayer's listing process that the county does not accept electronic listing instruct them to print, sign and deliver a paper version?
  - b. Does it inform them that the listing will be considered filed as per G.S. 105-311(b)(1)?
10. If a taxpayer uses your system to complete a listing for a county that does not accept electronic listing and the taxpayer mails your organization a signed Form AV-59 Taxpayer Agent Authorization, does your system require them to print the listing form, sign it as the taxpayer's agent, and mail the listing to the county?
11. If you offer listing services for a county that allows electronic listing but does not have a contractual relationship with the county, will your system submit the listings to the county in at least one of these two formats:
  - a. (1) mailed in paper format using the official North Carolina Department of Revenue Business Personal Property Listing Form
  - b. (2) emailed to the county in an Adobe PDF format that, when viewed electronically and when printed, conforms to the North Carolina Department of Revenue Business Personal Property Listing Form?
12. Does your system only grant requests for listing period extensions if the county allows electronic listing and if you and the county have entered a contract setting forth the conditions as acting agent of the county?

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

☐ Yes ☐ No ☐ N/A

13. Does your system time-stamp the date the listing is submitted?

14. If a listing or request for individual extension of the listing period is submitted electronically to your system and a county allows electronic listing but is not under contract with the third party, will your system mail or email the listing or request for individual extension of the listing period to the county within five business days following the timestamp of the submission?

15. Does your system avoid requesting Social Security numbers or Federal Identification numbers?

Please provide an explanation of items where you responded N/A: \_\_\_\_\_

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Other comments: \_\_\_\_\_

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### **Affirmation:**

**The affirmation must be signed by a principal officer of the organization.**

I affirm that the information provided herein is true and correct, to the best of my knowledge.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Printed Name \_\_\_\_\_

Title \_\_\_\_\_

Phone Number \_\_\_\_\_

Email \_\_\_\_\_

Office Use Only

Approved ☐ Yes ☐ No By: \_\_\_\_\_

Date \_\_\_\_\_

Notes: \_\_\_\_\_

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