Department of Administrative and Financial Services
Maine Revenue Services
STATE OF MAINE

State of Maine

Income Tax Letter of Intent

Tax Year 2026

Updated: August 10, 2026

This form must be completed and submitted to Efile.Helpdesk@maine.gov by January 1, 2027

For any general questions about this LOI, please contact Efile.Helpdesk@maine.gov

2026 Tax Software Provider Maine Revenue Services Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to Maine Revenue Services, you will need to complete this form and submit it to the Efile Helpdesk at Efile.Helpdesk@maine.gov.

By submitting this Letter of Intent (LOI) to Maine Revenue Services, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

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

Note: If you are a new Software Provider who has not filed city/state income tax returns with any city or state agencies, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

Important dates

Maine Revenue Services has important key 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 this LOI by the firm due date of January 1, 2027.
- Substitute forms approval must be completed by March 1, 2027.
- Assurance testing (ATS) begins on TBD.
- The last day we will accept initial e-File tests is the firm date of February 1, 2027.
- e-File tests must be completed and approved by the firm date of February 28, 2027.

Amended Letter of Intent

☐ Check this box if this is an amended Letter of Intent.

Reason for amendment:

Company information

List your company information.

Name of company	Product name	State Issued software ID (if applicable)
DBA name	NACTP Vendor ID	State Tax Account Number (if applicable)
Address	Product URL	Company FEIN
City	State	Zip code
List your other product names and software Id’s using the same calculation engines here: **Note:** The same calculation engine is defined as products that use the same calculation engine and support all the same forms and schedules.		

IRS issued electronic identification numbers

List your IRS electronic identification numbers.

	EFIN(s)	ETIN(s)
Individual Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
Business Tax	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)

Contact information

List the contact information for each area identified.

Primary Regulatory/Compliance Contact	Phone	Email address
Secondary Regulatory/Compliance Contact	Phone	Email address
Primary Individual MeF Contact	Phone	Email address
Secondary Individual MeF Contact	Phone	Email address
Primary Business MeF Contact	Phone	Email address
Secondary Business MeF Contact	Phone	Email address
Primary Fiduciary (Estate/Trust) MeF Contact	Phone	Email address
Secondary Fiduciary (Estate/Trust) MeF Contact	Phone	Email address
Primary Leads Reporting Contact	Phone	Email address
Secondary Leads Reporting Contact	Phone	Email address

Substitute forms registration

Complete this section only if your product will provide substitute forms.

Agency Substitute Forms Software Number		
Primary Individual Forms Contact	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address
Secondary Business Forms Contact	Phone	Email Address
Note: If you have separate contacts for each business tax type, please list them by tax type on a separate sheet and attach it to this submission.		

Software products and tax types supported

Check all that apply.

Type of software product supported	
DIY/consumer (Web-Based)	☐
DIY/consumer (Desktop)	☐
Professional/paid preparer (Web-Based)	☐
Professional/paid preparer (Desktop)	☐

Tax types supported	e-File	Substitute Forms
Individual Income Tax	☐	☐
Estate/Trust/Fiduciary tax	☐	☐
Corporation/Franchise tax	☐	☐
Pass-Through Partnerships/S-Corporation	☐	☐
Pass-Through Entity Tax	☐	N/A

Support PDF attachments (MeF ONLY)	
1040ME - Individual Income Tax	☐
1041ME - Estate/Trust/Fiduciary Tax	☐
1120ME - Corporate Income Tax	☐
941P-ME - Pass-Through Partnership/S-Corporation	☐
PTET-ME - Pass-Through Entity Tax	☐

Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes <u>cannot</u> be made to the software requirements and output(s). As the Software company selling and/or licensing your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s).

Maine Revenue Services aligns with the requirement listed in IRS publication 1345, which is "when selling software for resale (rebranding, white label, etc.) the software developer must ensure that the original purchaser does not resell the software with the original "purchaser's" EFIN. When the software is activated, the EFIN should not be owed by the original purchase (reseller). The person buying the resold software must obtain their own EFIN."

List each of your rebranded products below.

Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address

Attach additional sheets if needed.

For Rebranded Products, Maine Revenue Services has the following requirements for e-File ATS approval.

- Rebranded Products are required to complete an abbreviated e-File ATS approval process

E-file mandates or requirements

PTETME - Pass-through Entity Tax Return <u>**MUST**</u> be filed electronically.

Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms, schedules, and worksheets your company supports.

Maine Individual Tax 1040ME	e-File	Substitute Forms
Form 1040ME (ME Individual Income Tax Form)	☐	☐
Schedule 1A (Income Modifications - Additions)	☐	☐
Schedule 1S (Income Modifications - Subtractions)	☐	☐
Schedule 2 (Itemized Deductions)	☐	☐
Schedule A (Adjustment to Tax)	☐	☐
Schedule CP (Voluntary Contributions / Park Passes)	☐	☐
Schedule ETM (Enrolled Tribal Member)	☐	☐
Schedule NR (Nonresident Credit)	☐	☐
Schedule NRH (Nonresident Credit for Married Electing to File Single)	☐	☐
Sch NRH Worksheet A (Residency Information)	☐	☐
Sch NRH Worksheet B (Income Allocation)	☐	☐
Schedule PTFC/STFC (Property Tax Fairness Credit / Sales Tax Fairness Credit)	☐	☐
Form 2210ME (Underpayment of Estimated Tax)	☐	☐
Form 2210ME Annualized Income Worksheet	☐	☐
Maine Schedule A Worksheets		
Adult Dependent Care Credit	☐	☐
Child Care Credit	☐	☐
Dependent Exemption Tax Credit	☐	☐
Dirigo Business Incentives Program Tax Credit	☐	☐
Earned Income Tax Credit	☐	☐
Employer Credit for Family and Medical Leave	☐	☐
Income Taxes Paid to Other Jurisdictions	☐	☐
Investment in Professional Baseball Facilities Credit	☐	☐
Maine Seed Capital Credit	☐	☐
Pine Tree Development Zone Credit	☐	☐
PTZE Credit Ratio Worksheet	☐	☐
Rehabilitation of Historic Properties	☐	☐
Student Loan Repayment Tax Credit / Payment Schedule	☐	☐
Volunteer Firefighter / EMS Credit	☐	☐
Wellness Program Credit	☐	☐
Wks Schedule 1S - Pension Deduction Worksheet	☐	☐
Wks Schedule 1S - Other Subtraction Mod Credits	☐	☐
Wks Schedule A - Other Tax Credits	☐	☐
	☐	☐

Maine / Federal Individual Income Statements		
Form W-2 (Wage and Tax Statement)	☐	☐
Form W-2G (Certain Gambling Winnings)	☐	☐
Form 1099 B (Proceeds from Broker/Barter Exch.)	☐	☐
Form 1099 DA (Digital Asset Proceeds From Broker Transactions)	☐	☐
Form 1099 DIV (Dividends and Distributions)	☐	☐
Form 1099 G (Certain Gov Payments)	☐	☐
Form 1099 INT (Interest Income)	☐	☐
Form 1099 ME (ME Pass-through Withholding)	☐	☐
Form 1099 MISC (Miscellaneous Income)	☐	☐
Form 1099 NEC (Non-employee Compensation)	☐	☐
Form 1099 OID (Int and Orig Issue Discount)	☐	☐
Form 1099 R (Dist. From Pensions and Annuities)	☐	☐
	☐	☐
Reserved for Additional Forms *	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐

Maine Fiduciary Tax 1041ME	e-File	Substitute Forms
Form 1041ME (Resident and Nonresident Estate and Trusts)	☐	☐
Schedule 1 (Fiduciary Adjustment)	☐	☐
Schedule 2 (Allocation of Fed/ME source Inc)	☐	☐
Schedule A (Adjustments to Tax)	☐	☐
Schedule NR (Nonresident Credit)	☐	☐
Form 2210ME (Underpayment of Est Tax)	☐	☐
Form 2210ME Annualized Income Worksheet	☐	☐
Fiduciary Worksheets		
Employer Credit for Family and Medical Leave	☐	☐
Income Taxes Paid to Other Jurisdictions	☐	☐
Maine Capital Investment Credit	☐	☐
Maine Seed Capital Credit	☐	☐
Pine Tree Development Zone Credit	☐	☐
PTZE Credit Ration Worksheet	☐	☐
Volunteer Firefighter / EMS Credit	☐	☐
Maine / Federal Fiduciary Income Statements		
Form W-2 (Wage and Tax Statement)	☐	☐
Form W-2G (Certain Gambling Winnings)	☐	☐
Form1099 ME (Maine Pass-through Withholding	☐	☐
Form 1099 R (Dist. From Pensions, Annuities)	☐	☐
	☐	☐
Reserved for Additional Forms *	☐	☐
	☐	☐
	☐	☐
	☐	☐

Maine Pass-Through Entity Tax PTET-ME	e-File	Substitute Forms
Form PTET-ME (Pass-through Entity Tax PTET Return)	☐	**N/A**
Schedule 1 (Resident Qualified Member Information)	☐	**N/A**
Schedule 1-A (Resident Qualified Member Distributive Share of Entity Tax Paid	☐	**N/A**
Schedule 2 (Nonresident Qualified Member Information)	☐	**N/A**
Form 2210PTET-ME (Underpayment of Estimated Pass-through Entity Tax)	☐	**N/A**
Form 2210PTET_ME (Annualized Income Installment Wksht for Underpayment of Est. Tax	☐	**N/A**
	☐	
Reserved for Additional Forms *	☐	
	☐	
	☐	

Maine Corporate Tax 1120ME	e-file	Substitute Forms
Form 1120ME (Corporate Income Tax - Includes Schedule A)	☐	☐
Schedule 1A (Income Addition Modifications)	☐	☐
Schedule 1S (Income Subtraction Modifications)	☐	☐
Schedule C and Min Tax Credit (Tax Credits for Corporations)	☐	☐
Schedule NOL	☐	☐
Schedule X Amended Returns Adjustment	☐	☐
Form CR (Combined Report for Unitary Members)	☐	☐
Form 2220ME (Underpayment of Estimated Tax)	☐	☐
Form 2220ME Annualized Income Worksheet	☐	☐
Corporate Worksheets		
Capital Investment Credit	☐	☐
Dirigo Business Incentives Tax Credit	☐	☐
Employer Credit for Family and Medical Leave	☐	☐
Volunteer Firefighter / EMS Credit	☐	☐
Pine Tree Development Zone Tax Credit	☐	☐
Rehabilitation of Historic Properties Tax Credit	☐	☐
Maine Seed Capital Investment Credit	☐	☐
Wellness Credit	☐	☐
Maine / Federal Corporate Income Statements		
Form W-2G (Certain Gambling Winnings)	☐	☐
Form 1099 DA (Digital Asset Proceeds From Broker Transactions)	☐	☐
Form 1099 ME (Maine Pass-through Withholding)	☐	☐
	☐	☐
Reserved for Additional Forms *	☐	☐
	☐	☐
	☐	☐
Maine Pass-Through Partnership/S-Corp 941P-ME	**e-file**	**Substitute Forms**
Form 941P-ME (ME Pass-through Withholding)(Includes Sch 2P and Sch 3P)	☐	☐
	☐	☐

Electronic amended returns

Maine Revenue Services requests you support electronic amended returns for those available through MeF.

Amended returns supported: **1040ME** ☐ **1041ME** ☐ **1120ME** ☐ **941P-ME** ☐

PTET ☐

ADDITIONAL PAPER FORMS			
INDIVIDUAL INCOME TAX		**ESTATE TAX**	
Form 1040L-ME **2D BARCODE**	☐	706ME	☐
1040EXT-ME	☐	700SOV	☐
1040ES-ME **2D BARCODE**	☐		☐
1040ES-ME	☐	**MISCELLANEOUS INCOME TAX**	
1040PV **2D BARCODE**	☐	REW-1-1040	☐
1040PV	☐	REW-1-1041	☐
	☐	REW-1-1120	☐
COMPOSITE INCOME TAX			☐
1040C-ME **2D BARCODE**	☐	**PAYROLL TAX FORMS**	
1040PAR-ME (FORM PAR)	☐	901ES-ME	☐
1040PAR-ME (SCHEDULE PAR-1)	☐	ME UC1PV	☐
	☐	ME UC1 **2D BARCODE**	☐
FIDUCIARY INCOME TAX		ME UC1	☐
1041-ME	☐	ME UC1 SCH2 **2D BARCODE**	☐
1041-ME SCH A	☐	MEUC1 SCH2	☐
1041EXT-ME	☐	941ME	☐
1041ES_ME	☐	941ME SCH1	☐
1041PV	☐	941ME SCH2	☐
	☐	941P-ME **2D BARCODE**	☐
CORPORATE INCOME TAX		941P-ME SCH2P **2D BARCODE**	☐
1120ME **2D BARCODE**	☐	941P-ME SCH3P **2D BARCODE**	☐
FORM CR **2D BARCODE**	☐	941PV	☐
1120EXT-ME	☐		☐
1120ES-ME	☐		☐
1120PV	☐	**SALES TAX FORMS**	
	☐	ST-7	☐
FRANCHISE TAX		BUSE ST-7U	☐
1120B-ME	☐		☐
1120B-ES-ME	☐	**CANNIBAS TAX FORMS**	
1120B-EXT-ME	☐	CANNIBAS EXCISE TAX	☐
	☐		☐
INSURANCE PREMIUMS TAX		**BUSINESS EQUIPMENT TAX**	
INS-1	☐	800	☐
INS-2	☐		☐
INS-4	☐		☐
INS-5	☐		☐
INS-6	☐		☐
INS-7	☐		☐
	☐		☐
	☐		☐
	☐		☐

Other forms – please list:

If you are requesting a 2D Waiver, please email your request to VendorForms.MRS@maine.gov

Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

Issue notification and resolution requirements

- When the Industry Partner finds an issue with their software, Maine Revenue Services should be notified within 48 hours of the finding at Efile.Helpdesk@maine.gov. We also would like to know how this issue is communicated to the customer using the software.
- When there is an issue found within a software product and we reach out to the Industry Partner we suggest a resolution to be completed and implemented within 48 hours. If more time is needed, please notify Maine Revenue Services at Efile.Helpdesk@maine.gov as to when this issue will be resolved.
- Notify Maine Revenue Services if any forms and/or payments you support are not ready during the filing season after agency approval. Submit this information via email to Efile.Helpdesk@maine.gov, be sure to include the date the electronic or paper product will be ready to submit.

System security requirements

Maine Revenue Services does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

Questionable informational returns

Maine Revenue Services aligns with the IRS in their reporting fraud and abuse requirements within the IRS e-file program. You should report fraudulent or abusive returns, including those with questionable W-2s or other informational returns.

Security incident requirements

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the Office of the Maine Attorney General and must also be reported to the State of Maine/Maine Revenue Services at the following: MRSOpsSecurity@maine.gov and Efile.Helpdesk@maine.gov.

Production return submission requirements

All returns generated from this software must be e-Filed or printed from the approved software or a subsequent product update.

Product updates

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

Schemas

Your software must follow the schema requirements. Find Maine Revenue Services schema requirements and other ATS information can be found on the State Exchange System website.

Testing and submissions

All e-File ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

Software limitations

Provide any software limitations to forms or schedules you support during ATS. Failure to provide this information could delay the review of your test returns.

Software exceptions

Provide any exceptions to forms or schedules you support based on the type of software during ATS. Example, a DIY product does not support the same schedules as a professional product. Failure to provide this information could delay the review of your test returns.

Customer Notices

This section identifies information Maine Revenue Services is requiring the 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* ***State of Maine / Maine Revenue Services****.*
>
> **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* ***State of Maine / Maine Revenue Services****.*
>
> **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* ***State of Maine / Maine Revenue Services****.*

Driver's license/ID card expectations for individual income tax

Maine Revenue Services is providing the following expectations and information:

For e-File returns

> Maine Revenue Services requests the DL/ID card be included with the return but won't reject the return if it's not included.

For printed/paper forms requesting the DL/ID Card information: (display one)

> Maine Revenue Services requests the DL/ID card be included with the return but won't reject the return if it's not included.

Refund expectations

State of Maine/Maine Revenue Services is providing a URL and/or a statement for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

URL: https://revenue.maine.gov/

Statement: Want to check the status of your Maine state tax refund? With the Maine Tax Portal, checking your refund status is easy, convenient, and accessible 24/7. To check on the status of your refund, go to revenue.maine.gov, under 'Individuals', select 'Where's My Refund?' and follow the prompts. You do not need to log in to check for your Maine State tax refund through the Maine Tax Portal.

Taxes due expectations

State of Maine/Maine Revenue Services is providing a URL and/or a statement about taxes due, such as due dates and payment methods. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

URL: https://www.maine.gov/revenue/tax-return-forms/due-dates

Statement: Estimate payments and ACH payments CANNOT be cancelled by the State of Maine/Maine Revenue Services once the return has been submitted.

Agency questions

1. Do you support unlinked jurisdictional returns?

   a. Yes ☐

   b. No ☐

2. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds (e.g., Amazon.com or other pre-paid cards), please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.

REFUND PRODUCT NAME	ROUTING NUMBER	NOTES

3. Please provide the main contact names, phone numbers, and email addresses of the refund products or payment vehicles offered to your customers. Please attach an additional sheet if necessary.

PRODUCT NAME	CONTACT PERSON	PHONE NUMBER	EMAIL ADDRESS

4. The State of Maine/Maine Revenue Services does not want to receive Taxes Paid to Other States (TPOS) data when applicable. Will your company support the TPOS schema for this filing season?

5. Do you require your users/customers to download and apply product updates in order for the users/customers to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

6. If a problem is discovered with the software, are taxpayers and practitioners still able to submit returns? If they are not allowed to submit returns, how are they notified when the fix has been implemented?

7. Are software updates, both required and optional, automatically or manually applied?

9. Location of data storage servers?

Country: ________ State: ________ City: ________

Country: ________ State: ________ City: ________

Country: ________ State: ________ City: ________

Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The **State of Maine / Maine Revenue Services** reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

Authorized access to the State Exchange System

Access to the State Exchange System (SES) should be limited to those with a business need. You are allowed up to 9 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.

NOTE: As a reminder, **g**roup accounts and generic email domains are not allowed in the FTA SES. If you are a software provider who wants multiple individuals to have access using a group account, you may want to consider contacting FTA (support@taxadmin.org) to determine if the API is an appropriate solution.

NOTE: Include all authorized individuals, even if listed previously on this form.

First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET
First and last name	Phone number	Email address
	Authorized access ☐ e-File ☐ Substitute Forms	Tax types ☐ 1040 ☐ 1120 ☐ 1041 ☐ 941P ☐ PTET