



# State of Maine

## Letter of Intent

Tax Year 2019

Maine Revenue Services

July 19, 2019

## 2019 Tax Software Provider State of Maine/Maine Revenue Services Letter of Intent

By submitting this Letter of Intent (LOI) to State of Maine/**Maine Revenue Services**, you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet any of the standards or requirements set forth in the national standards and requirements form or in this LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic or paper 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 Efile Helpdesk, Efile.Helpdesk@maine.gov no later than January 1, 2020.**

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
<b>Regulatory/Compliance Contact</b>		
Regulatory/Compliance Contact	Phone	Email Address
Primary Maine Individual MeF Contact	Phone	Email Address
Secondary Maine Individual MeF Contact	Phone	Email Address
Primary Maine Business MeF Contact	Phone	Email Address
Secondary Maine Business MeF Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address
<b>Test EFIN(s)</b>		
Test EFIN(s)	Test ETIN(s)	
<b>Production EFIN(s)</b>		
Production EFIN(s)	Production ETIN(s)	

## Authorized access to the State Exchange System

Please provide a list of employees within your organization that you are authorizing access to the State Exchange System. The list you provide should include the following information:

- Company name – If different than company name at top of LOI
- First and last name of authorized individual(s)
- Email address
- Phone number
- Tax types they are authorized to access (indicate all or individual, corporate, estate/trust, payroll etc.)

Company name	First and last name	Email address	Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address	Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types

Please attach additional sheet with authorized users if necessary.

### Type of Software Product (Check only one)

- |   |   |
|---|---|
| <input type="checkbox"/> DIY/Consumer (Web-Based) | <input type="checkbox"/> Professional/Paid Preparer (Web-Based) |
| <input type="checkbox"/> DIY/Consumer (Desktop)   | <input type="checkbox"/> Professional/Paid Preparer (Desktop)   |

### Tax Types Supported (Check all that apply)

- |                                |                                 |                            |                                |                                 |                                 |
|--------------------------------|---------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| Forms <input type="checkbox"/> | E-File <input type="checkbox"/> | Individual Income Tax      | Forms <input type="checkbox"/> | E-File <input type="checkbox"/> | Corporate/Franchise Tax         |
| <input type="checkbox"/>       |                                 | Property Tax               | <input type="checkbox"/>       |                                 | Insurance Premium Tax           |
| <input type="checkbox"/>       | <input type="checkbox"/>        | Estate/Trust/Fiduciary Tax | <input type="checkbox"/>       | <input type="checkbox"/>        | Pass-Through Partnership/S-Corp |

## Rebranded Software Products

**Complete this section only if your product is rebranded. If there are more than five software products that have been rebranded under a different name, please list them on a separate sheet and attach it to this submission.**

**Note:** In order 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 Product Name	Contact Person	Phone	Email Address	Software Id **
Rebranded Product Name	Contact Person	Phone	Email Address	Software Id **
Rebranded Product Name	Contact Person	Phone	Email Address	Software Id **
Rebranded Product Name	Contact Person	Phone	Email Address	Software Id **
Rebranded Product Name	Contact Person	Phone	Email Address	Software Id **

\*\* If available.

**For Rebranded Products, the State of Maine/Maine Revenue Services has the following requirements for paper forms and/or e-file ATS approval**

- Rebranded Products are not required to complete e-file ATS/paper form approval

## Substitute Forms Registration

<b>Use this section only if the LOI will be used for both forms and e-file registration</b>		
State Substitute Form Vendor Number	Identification Code	FTA 4 Digit
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

\*If you have separate contacts for Business Tax Types, please list them separately on a separate sheet and attach with your LOI submission.

## Software Using Identical Tax and Calculation Engines

Product Name	Software ID	Contact Person	Email Address
Product Name	Software ID	Contact Person	Email Address
Product Name	Software ID	Contact Person	Email Address
Product Name	Software ID	Contact Person	Email Address
Product Name	Software ID	Contact Person	Email Address
Product Name	Software ID	Contact Person	Email Address

**For additional products please attach a separate sheet.**

**For products using identical tax and calculation engines, the State of Maine/Maine Revenue Services has the following requirements for e-file ATS approval**

- Additional products that use identical tax and calculation engines are not required to complete e-file ATS approval
- Additional products are required to complete separate LOI(s) if the types of software products (DIY, professional, etc.) vary
- Additional products are required to complete separate LOI(s) if the TEST/PROD ETIN(s) and EFIN(s) are not identical

## Forms and Schedules Supported (check all that apply)

Use the section below to select forms and schedules supported for e-file, paper, or both. Place either a 'B' = BOTH, 'E' = E-file, or 'P' = PAPER in the box next to the form or schedule. Additional paper forms **ONLY** are on page 8. NOTE: Please check that all supported forms have been selected. Failure to properly select all forms will result in additional LOI(s) that need to be completed and submitted, delaying your participation in ATS testing.

### Maine Individual Tax 1040ME

<b>Form 1040ME</b> (Maine Individual Income Tax Form)	<input type="checkbox"/>	<b>Maine Schedule A Worksheets</b>	
<b>Schedule 1</b> (Income Modifications)	<input type="checkbox"/>	Adult Dependent Care Credit	<input type="checkbox"/>
<b>Schedule 2</b> (Itemized Deductions)	<input type="checkbox"/>	Child Care Credit	<input type="checkbox"/>
<b>Schedule A</b> (Adjustments to Tax)	<input type="checkbox"/>	Dependent Exemption Tax Credit	<input type="checkbox"/>
<b>Schedule CP</b> (Voluntary Contributions and Park Passes)	<input type="checkbox"/>	Earned Income Tax Credit	<input type="checkbox"/>
<b>Form 2210ME</b> (Underpayment of Estimated Tax)	<input type="checkbox"/>	Educational Opportunity Credit Individual	<input type="checkbox"/>
<b>Worksheet A</b> (Residency Information)	<input type="checkbox"/>	Educational Opportunity Credit Payment Schedule	<input type="checkbox"/>
<b>Worksheet B</b> (Income Allocation Worksheet)	<input type="checkbox"/>	Employer Credit for Family and Medical Leave	<input type="checkbox"/>
<b>Form 2210ME Annualized Income Worksheet</b>	<input type="checkbox"/>	Income Taxes Paid to Other Jurisdictions	<input type="checkbox"/>
<b>Schedule NR</b> (Nonresident Credit)	<input type="checkbox"/>	Maine Seed Capital Credit	<input type="checkbox"/>
<b>Schedule NRH</b> (Nonresident Credit for Married Electing to File Single)	<input type="checkbox"/>	Pension Deduction Worksheet	<input type="checkbox"/>
		Pine Tree Development Zone Credit	<input type="checkbox"/>
<b>Schedule PTFC/STFC</b> (Property Tax Fairness Credit /Sales Tax Fairness Credit)	<input type="checkbox"/>	PTZE Credit Ratio Worksheet	<input type="checkbox"/>
		Rehabilitation of Historic Properties	<input type="checkbox"/>
<b>Form W-2</b> (Wage and Tax Statement)	<input type="checkbox"/>	Wellness Programs Credit	<input type="checkbox"/>
<b>Form W-2G</b> (Certain Gambling winnings)	<input type="checkbox"/>	Installment Sale Worksheet ( <b>TENTATIVE</b> )	<input type="checkbox"/>
<b>Form 1099Misc</b> (Miscellaneous Income)	<input type="checkbox"/>		<input type="checkbox"/>
<b>Form 1099Int</b> (Interest Income)	<input type="checkbox"/>	<b>Form 1099OID</b> (Interest and Original Issue Discount)	<input type="checkbox"/>
<b>Form 1099G</b> (Certain Government Payments)	<input type="checkbox"/>	<b>Form 1099B</b> (Proceeds from Broker and Barter Exchange)	<input type="checkbox"/>
<b>Form 1099 DIV</b> (Dividends and Distributions)	<input type="checkbox"/>	<b>Form 1099R</b> (Distributions from Pensions, Annuities)	<input type="checkbox"/>
<b>Amended Returns</b>	<input type="checkbox"/>	<b>Form 1099ME</b> (Maine Pass-through Withholding)	<input type="checkbox"/>
<b>PTFC/STFC ONLY Returns</b>	<input type="checkbox"/>	<b>PDF Attachments</b>	<input type="checkbox"/>

### Maine Fiduciary Tax 1041ME

<b>Form 1041ME</b> (Resident and Nonresident Estates and Trusts)	<input type="checkbox"/>	<b>Schedule NR</b> (Nonresident Credit)	<input type="checkbox"/>
Schedule 1 (Fiduciary Adjustment)	<input type="checkbox"/>	<b>Form 2210ME</b> (Underpayment of Estimated Tax)	<input type="checkbox"/>
Schedule 2 (Allocation of Fed Income and ME source Inc)	<input type="checkbox"/>	<b>Fiduciary Worksheets</b>	
Schedule 3 (Income Tax Paid to Another Jurisdiction)	<input type="checkbox"/>	Annualized Income Installment for Form 2210ME	<input type="checkbox"/>
Schedule A (Adjustments to Tax)	<input type="checkbox"/>	Employer Credit for Family and Medical Leave	<input type="checkbox"/>
<b>Form 1099R</b> (Distributions from Pensions, Annuities)	<input type="checkbox"/>	High Technology Investment Credit	<input type="checkbox"/>
<b>Form 1099ME</b> (Maine Pass-through Withholding)	<input type="checkbox"/>	Maine Seed Capital Investment Credit	<input type="checkbox"/>
<b>Form W-2</b> (Wage and Tax Statement)	<input type="checkbox"/>	Pine Tree Development Zone Credit	<input type="checkbox"/>
<b>Form W-2G</b> (Certain Gambling winnings)	<input type="checkbox"/>	PTZE Credit Ratio Worksheet	<input type="checkbox"/>
<b>Amended Returns</b>	<input type="checkbox"/>		<input type="checkbox"/>
<b>PDF Attachments</b>	<input type="checkbox"/>		<input type="checkbox"/>

## Maine Corporate Tax 1120ME

<b>Form 1120ME</b> (Corporate Income Tax)	<input type="checkbox"/>	<b>Corporate Worksheets</b>	
Schedule A Apportionment of Tax	<input type="checkbox"/>	Annualized Income Installment for Form 2220ME	<input type="checkbox"/>
Schedule C Other Credits	<input type="checkbox"/>	Carry Forward of Unused Super Credit for Increased R & D	<input type="checkbox"/>
Schedule D Minimum Tax Credit	<input type="checkbox"/>	Capital Investment Credit	<input type="checkbox"/>
Schedule X Amended Returns Adjustment	<input type="checkbox"/>	Educational Opportunity Credit – Employers	<input type="checkbox"/>
Schedule NOL	<input type="checkbox"/>	Employer Credit for Family and Medical Leave	<input type="checkbox"/>
		High Technology Investment Credit	<input type="checkbox"/>
<b>Form CR</b> (Combined Report for Unitary Members)	<input type="checkbox"/>	Pine Tree Development Zone Tax Credit	<input type="checkbox"/>
<b>Form 2220ME</b> (Underpayment of Estimated Tax)	<input type="checkbox"/>	Rehabilitation of Historic Properties Tax Credit	<input type="checkbox"/>
<b>Form 1099ME</b> (Maine Pass-through Withholding)	<input type="checkbox"/>	Maine Seed Capital Investment Credit	<input type="checkbox"/>
<b>Form W-2G</b> (Certain Gambling winnings)	<input type="checkbox"/>	Wellness Credit	<input type="checkbox"/>
<b>Amended Returns</b>	<input type="checkbox"/>		<input type="checkbox"/>
<b>PDF Attachments</b>	<input type="checkbox"/>		

## Maine Pass-Through Partnership/S-Corp 941P-ME

<b>Form 941P-ME</b> (Maine Pass-through withholding)	<input type="checkbox"/>	Schedule 3P List of Exempt Members	<input type="checkbox"/>
Schedule 2P Pass-Through Entity Withholding Listing	<input type="checkbox"/>		
<b>FED 1065</b>	<input type="checkbox"/>	<b>Amended Returns</b>	<input type="checkbox"/>
<b>FED 1120S</b>	<input type="checkbox"/>	<b>PDF Attachments</b>	<input type="checkbox"/>

**Additional Paper Forms – Check the box if form is supported**

<b>INDIVIDUAL INCOME TAX</b>		<b>INSURANCE PREMIUMS TAX</b>	
Form 1040L-ME <b>2D BARCODE</b>	<input type="checkbox"/>	INS-1	<input type="checkbox"/>
1040EXT-ME	<input type="checkbox"/>	INS-2	<input type="checkbox"/>
1040ES-ME	<input type="checkbox"/>	INS-3	<input type="checkbox"/>
1040PV	<input type="checkbox"/>	INS-4	<input type="checkbox"/>
	<input type="checkbox"/>	INS-5	<input type="checkbox"/>
<b>FIDUCIARY INCOME TAX</b>		INS-6	<input type="checkbox"/>
1041EXT-ME	<input type="checkbox"/>	INS-7	<input type="checkbox"/>
1041ES-ME	<input type="checkbox"/>		
1041PV	<input type="checkbox"/>	<b>MISCELLANEOUS INCOME TAX</b>	
		REW-1-1040	<input type="checkbox"/>
<b>CORPORATE INCOME TAX</b>		REW-1-1041	<input type="checkbox"/>
1120ME <b>2D BARCODE</b>	<input type="checkbox"/>	REW-1-1120	<input type="checkbox"/>
FORM CR <b>2D BARCODE</b>	<input type="checkbox"/>		
1120EXT-ME	<input type="checkbox"/>	<b>PAYROLL TAX FORMS</b>	
1120ES-ME	<input type="checkbox"/>	900ME	<input type="checkbox"/>
1120PV	<input type="checkbox"/>	901ES-ME	<input type="checkbox"/>
		ME UC1PV	<input type="checkbox"/>
<b>FRANCHISE TAX</b>		ME UC1 <b>2D BARCODE</b>	<input type="checkbox"/>
1120B-ME	<input type="checkbox"/>	ME UC1	<input type="checkbox"/>
1120B-ES-ME	<input type="checkbox"/>	ME UC1 SCH2 <b>2D BARCODE</b>	<input type="checkbox"/>
1120B-EXT-ME	<input type="checkbox"/>	ME-UC1 SCH2	<input type="checkbox"/>
		941ME	<input type="checkbox"/>
<b>ESTATE TAX</b>		941 SCH1	<input type="checkbox"/>
706ME	<input type="checkbox"/>	941 SCH 2	<input type="checkbox"/>
700SOV	<input type="checkbox"/>	941A-ME	<input type="checkbox"/>
		941A SCH2A	<input type="checkbox"/>
<b>SALES TAX FORMS</b>		941P <b>2D BARCODE</b>	<input type="checkbox"/>
ST-7	<input type="checkbox"/>	941P SCH2P <b>2D BARCODE</b>	<input type="checkbox"/>
BUSE ST-7U	<input type="checkbox"/>	W-3ME	<input type="checkbox"/>
SPT1	<input type="checkbox"/>		
		<b>MARIJUANA TAX FORMS</b>	
<b>BUSINESS EQUIPMENT TAX REIMBURSEMENT</b>		MARIJUANA EXCISE TAX	<input type="checkbox"/>
800	<input type="checkbox"/>		

**Other forms – please list:**

**If a request for a 2D Waiver is required, please email your request to [VendorForms.MRS@maine.gov](mailto:VendorForms.MRS@maine.gov)**



# **Communication and Expectations**

## **Documents and Materials**

**State of Maine/Maine Revenue Services** e-file and paper form documentation will be posted/provided at the following locations:

- FTA State Exchange System (SES)

## **Payment Processing Expectations**

To assist Taxpayers and Tax Professionals making Estimate Payments and ACH payments, **State of Maine / Maine Revenue Services** is providing a statement about payment processing. Industry partners must use this statement provided by the jurisdiction in all products. The message must be shown to end-users within the software in a way to maximize the likelihood the message is read. Providing this information will ensure industry partners are communicating a consistent message.

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

## **Refund Expectations**

To assist Taxpayers and Tax Professionals expecting refunds, **State of Maine/Maine Revenue Services** is providing a statement and/or URL about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the jurisdiction 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. Providing this information will ensure industry partners are communicating a consistent refund timing message.

url: <https://portal.maine.gov/refundstatus/refund>

**statement: Refund status is updated twice a week on Tuesday and Friday evenings**

## **State Driver's License/ID Card Expectations**

To help Taxpayers, Tax Professionals, and Industry partners understand the jurisdiction requirements for State Driver's Licenses or ID Cards, **Maine Revenue Services** is providing the following expectations:

**For e-file returns:**

- Maine Revenue Services would appreciate receiving the DL/ID Card Information with the tax return, but it is not required

**For printed/paper forms requesting the DL/ID Card Information:**

- Maine Revenue does not require the full DL/ID Card Information on the form(s)

# **Questions, Requirements, Standards and Recommendations**

This section represents the State of Maine/Maine Revenue Services specific questions, requirements, and standards for tax software providers and substitute forms providers.

The Executive Director of Maine Revenue Services (MRS) prescribes the format of all forms administered by MRS. In exercising this authority, MRS has established guidelines for substitute forms. These guidelines are for developers of computer software, computer tax processors, computer programmers, commercial printers, business forms companies, and others who plan to market and/or distribute substitute Maine tax forms in any manner.

I agree that this company will:

- Develop substitute tax forms or products that produce tax forms in accordance with the guidelines issued by Maine Revenue Services
- Submit substitute tax forms to Maine revenue Services, systems Programming Division for review and written approval before releasing any substitute tax forms or any products that produce such forms to customers or clients
- Promptly correct errors in the company's substitute tax forms and provide Maine revenue services with proofs (as described in MRS's "Guidelines for Substitute Forms") showing that the company has corrected the errors and notified customers or clients of the corrections
- Identify all substitute tax forms by the company identification code, shown in the Substitute Forms Registration
- Follow expectations as set under Payment Processing Expectations and Refund Expectations.

## Specific 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.

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
Product Name	Contact Person	Phone Number	Email Address
Product Name	Contact Person	Phone Number	Email Address
Product Name	Contact Person	Phone Number	Email Address
Product Name	Contact Person	Phone number	Email Address
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 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.

# **Signature**

- I acknowledge all e-file ATS tests submitted during the approval process are created in and originate from the actual software.
- I acknowledge all ATS package returns received by **State of Maine/Maine Revenue Services** and submitted during the approval process follow the guidelines as set in the MeF handbook and the ATS Package Procedures.
- I acknowledge all electronic returns received by the **State of Maine/Maine Revenue Services** generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- I acknowledge all paper returns received by **State of Maine/Maine Revenue Services** generated from this software will be printed from the initially approved product version, or a subsequent product update.
- I acknowledge **State of Maine/Maine Revenue Services** will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to **State of Maine/Maine Revenue Services**.
- I acknowledge users/customers of this product who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.
- I acknowledge to follow and comply with the guidelines set aside in the "Guidelines for Substitute Forms"

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 above. The **State of Maine/Maine Revenue Services** reserves the right to revoke approval acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to above stated requirements.

I agree to provide true, accurate, current, and complete information. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, the **State of Maine/Maine Revenue Services** has the right to deny, suspend, or terminate my account.

(AUTHORIZED REPRESENTATIVE) PRINTED NAME	TITLE	EMAIL ADDRESS
(AUTHORIZED REPRESENTATIVE) SIGNATURE	DATE	PHONE NUMBER