



State of Maine

Income Tax Letter of Intent

Tax Year 2021

Maine Revenue Services

August 23, 2021

This form must be completed and submitted to Maine Revenue Services by January 1, 2022

2021 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 the Maine Revenue Services you will need to complete this form and submit it to Efile Helpdesk, Efile.Helpdesk@maine.gov no later than Jan. 1, 2022.

By submitting this Letter of Intent (LOI) to the State of Maine/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, 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. We may reject an incomplete Letter of Intent.

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

The 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 form by January 1, 2022
- Assurance testing (ATS) begins on TBD - tentative IRS date October 12, 2021

Company information

List your company information.

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

IRS issued electronic identification numbers

List your IRS electronic identification numbers.

Test EFIN(s)	Test ETIN(s)
Production EFIN(s)	Production ETIN(s)

Contact information

List the contact information for each area identified.

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

Authorized access to the State Exchange System

On page 15, provide information for each employee you are authorizing for access to the State Exchange System.

Software products and tax types supported

Check all that apply.

Type of Software Product Supported	
DIY/Consumer (Web-Based)	<input type="checkbox"/>
DIY/Consumer (Desktop)	<input type="checkbox"/>
Professional/Paid Preparer (Web-Based)	<input type="checkbox"/>
Professional/Paid Preparer (Desktop)	<input type="checkbox"/>

Tax Types Supported	
Individual Income Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Property Tax	<input type="checkbox"/> Forms
Estate/Trust/Fiduciary Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Corporation/Franchise Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Insurance Premium Tax	<input type="checkbox"/> Forms
Pass-Through Partnerships/S-Corp	<input type="checkbox"/> Forms <input type="checkbox"/> E-File

Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes cannot 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). List each of your rebranded products below.

Use one of the following class codes for each product:

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user can add their own logos and/or splash screens, but they cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party can modify calculations in the program.

Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address

Attach additional sheets if needed.

For Rebranded Products, Maine Revenue Services has the following requirements:

- Rebranded Products [with Class Code 1] are not required to complete the full e-file ATS/paper form approval process
- Rebranded Products [with Class Code 2] are required to complete e-file ATS/paper form approval

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.		

Forms and schedules supported (check all that apply)

Check the boxes of the forms and schedules your company supports. If there is a check in the “mandated for E-file” column, your company is required to submit these returns electronically.

Maine Individual Tax 1040ME	Forms	e-File	e-File Amended
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)			
Form 2210ME (Underpayment of Estimated Tax)			
Worksheet A (Residency Information)			
Worksheet B (Income Allocation)			
Form 2210ME Annualized Income Worksheet			
Schedule NR (Nonresident Credit)			
Schedule NRH (Nonresident Credit for Married Electing to File Single)			
Schedule PTFC/STFC (Property Tax Fairness Credit/Sales Tax Fairness Credit)			
Maine Schedule A Worksheets			
Adult Dependent Care Credit			
Child Care Credit			
Dependent Exemption Tax Credit			
Earned Income Tax Credit			
Education Opportunity Credit Individual			
Education Opportunity Credit Payment Schedule			
Employer Credit for Family and Medical Leave			
Income Taxes Paid to Other Jurisdictions			
Maine Seed Capital Credit			
Pension Deduction Worksheet			
Pine Tree Development Zone Credit			
PTZE Credit Ratio Worksheet			
Rehabilitation of Historic Properties			
Wellness Program Credit			
Form W-2 (Wage and Tax Statement)			
Form W-2G (Certain Gambling winnings)			
Form 1099Misc (Miscellaneous Income)			
Form 1099Int (Interest Income)			
Form 1099G (Certain Gov Payments)			

Form 1099DIV (Dividends and Distributions)			
Form 1099NEC (Non-employee Compensation)			
Form 1099OID (Int and Orig Issue Discount)			
Form 1099B (Proceeds from Broker/Barter Exch.)			
Form 1099R (Dist. from Pensions, Annuities)			
Form 1099ME (ME Pass-through Withholding)			
PTFC/STFC Only Returns			
PDF Attachments			

Maine Fiduciary Tax 1041ME	Forms	e-File	e-File Amended
Form 1041ME (Resident and Nonresident Estate and Trusts)			
Schedule 1 (Fiduciary Adjustment)			
Schedule 2 (Allocation of Fed / ME source Inc)			
Schedule 3 (Inc. Tax Paid to Other Jurisdiction)			
Schedule A (Adjustments to Tax)			
Form 2210ME (Underpayment of Est Tax)			
Form 2210ME Annualized Income Worksheet			
Schedule NR (Nonresident Credit)			
Fiduciary Worksheets			
Employer Credit for Family and Medical Leave			
High Technology Investment Credit			
Maine Seed Capital Investment Credit			
Pine Tree Development Zone Credit			
PTZE Credit Ratio Worksheet			
Form W-2 (Wage and Tax Statement)			
Form W-2G (Certain Gambling winnings)			
Form 1099ME (Maine Pass-through Withholding)			
Form 1099R (Dist. from Pensions, Annuities)			
PDF Attachments			

Maine Corporate Tax 1120ME	Forms	e-File	e-File Amended
Form 1120ME (Corporate Income Tax)			
Schedule A Apportionment of Tax			
Schedule C Other Credits			
Schedule D Minimum Tax Credit			
Schedule X Amended Returns Adjustment			
Schedule NOL			
Form CR (Combined Report for Unitary Members)			
Form 2220ME (Underpayment of Estimated Tax)			
Form 2220ME Annualized Income Worksheet			
Corporate Worksheets			
Carry Forward of Unused Super Credit for Increased R & D			
Capital Investment Credit			
Educational Opportunity Credit- Employers			
Employer Credit for Family and Medical Leave			
High Technology Investment Credit			
Pine Tree Development Zone Tax Credit			
Rehabilitation of Historic Properties Tax Cr.			
Maine Seed Capital Investment Credit			
Wellness Credit			
Form W-2G (Certain Gambling Winnings)			
Form 1099ME (Maine Pass-through Withholding)			
PDF Attachments			

Maine Pass-Through Partnership/S-Corp 941P-ME	Forms	e-File	e-File Amended
Form 941P-ME (ME Pass-through withholding)			
Schedule 2P Pass-Through Entity Listing			
Schedule 3P List of Exempt Members			
Fed 1065			
Fed 1120S			
PDF Attachments			

Additional Paper Forms			
INDIVIDUAL INCOME TAX		MISCELLANEOUS INCOME TAX	
Form 1040L-ME 2D BARCODE		REW-1-1040	
1040EXT-ME		REW—1-1041	
1040ES-ME		REW-1-1120	
1040PV			
FIDUCIARY INCOME TAX		PAYROLL TAX FORMS	
1041EXT-ME		901ES-ME	
1041ES-ME		ME UC1PV	
1041PV		ME UC1 2D BARCODE	
CORPORATE INCOME TAX		ME UC1	
1120ME 2D BARCODE		ME UC1 SCH2 2D BARCODE	
FORM CR 2D BARCODE		MEUC1 SCH2	
1120EXT-ME		941ME	
1120ES-ME		941 SCH1	
1120PV		941 SCH2	
FRANCHISE TAX		941A-ME	
1120B-ME		941A SCH2A	
1120B-ES-ME		941P 2D BARCODE	
1120B-EXT-ME		941P SCH2P 2D BARCODE	
ESTATE TAX		W-3ME	
706ME		900ME	
700SOV			
SALES TAX FORMS		MARIJUANA TAX FORMS	
ST-7		MARIJUANA EXCISE TAX	
BUSE ST-7U			
SPT1			
INSURANCE PREMIUMS TAX		BUSINESS EQUIPMENT TAX REIMBURSEMENT	
INS-1		800	
INS-2			
INS-4			
INS-5			
INS-6			
INS-7			

Other forms – please list:

If you request for a 2D Waiver is required, 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

This section represents the **State of Maine/Maine Revenue Services** issue notification and issue resolution standards. Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Attorney General's office must also be reported to the **State of Maine/Maine Revenue Services**.

Issue notification - When the Industry Partner finds an issue within their software, they should notify Maine Revenue Services within 48 hours of the finding. We also would like to know how this issue is communicated to the customer using the software.

Resolution requirements - When there is an issue found within a software product and we reach out to the Industry Partner we suggest a resolution to be done within 48 hours. If more time is needed, please notify Maine Revenue as to when this issue will be resolved.

Production return submission requirements

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

- Do not add secured PDF Attachments to the return when submitted.

Product updates 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.

Schema requirements

Your software must adhere to the schema requirements included in the authentication and return header. Maine Revenue Services schema information and requirements can be found on the State Exchange System website.

System security requirements

The **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.

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.

Validation of data elements

You must validate the following pre-populated data elements: List the pre-populated data elements the taxpayer and/or tax professional must validate prior to completing the tax return.

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 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 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 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

Maine Revenue Services is providing the following expectations and information:

For e-File returns:

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

For printed/paper forms requesting the DL/ID Card information:

Maine Revenue Services does not require the full DL/ID card information on the form(s)

Refund expectations

State of Maine/Maine Revenue Services is providing a URL and/or a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

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

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

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. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

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 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

Acknowledgments and signature

I agree to provide true, accurate, current, and complete information. By signing this agreement, my company agrees to all of 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

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

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
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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 **10** 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: Include all authorized individuals, even if listed previously on this form.

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
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Company name	First and last name	Email address
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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