

State of Maine

Income Tax Letter of Intent

Tax Year 2022

July 26, 2022

This form must be completed and submitted to Maine Revenue Services by January 1, 2023

2022 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 January 1, 2023.

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 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

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 the LOI **NO LATER** than January 1, 2023.
- Substitute forms approval must be completed by March 1, 2023.
- Assurance testing (ATS) begins on TBD.
- Last day we will accept initial e-file ATS tests is February 1, 2023.

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	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

Products that use the same calculation and tax engines

List any additional products that use the same calculation and tax engines.

Product Name	Prod ETIN	Prod EFIN	Software ID

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

Substitute forms (paper 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)	<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"/> Substitute Forms <input type="checkbox"/> E-file
Property tax	<input type="checkbox"/> Substitute Forms
Estate/Trust/Fiduciary tax	<input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file
Corporation/Franchise tax	<input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file
Insurance Premium tax	<input type="checkbox"/> Substitute Forms
Pass-Through Partnerships/S-Corporation	<input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file

Support PDF attachments (MeF ONLY)	
1040ME - Individual income tax	<input type="checkbox"/>
1041ME - Estate/Trust/Fiduciary tax	<input type="checkbox"/>
1120ME - Corporate income tax	<input type="checkbox"/>
941P-ME - Pass-Through Partnerships/S-Corporation	<input type="checkbox"/>

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/substitute form approval process
- Rebranded Products [with Class Code 2] are required to complete an abbreviated e-file ATS/ substitute form approval process

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

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

Maine Individual Tax 1040ME	Forms	E-file
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		
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		
Schedule A Worksheet - TBD		
Student Loan Repayment Tax Credit / Payment Schedule - TBD		
Wellness Program Credit		
1040ME PTFC/STFC Only Returns		

Maine / Federal Individual Income Statements	Forms	E-file
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)		
Maine Fiduciary Tax 1041ME		
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		
Maine Seed Capital Investment Credit		
Pine Tree Development Zone Credit		
PTZE Credit Ration Worksheet		
Maine / Federal Fiduciary Income Statements		
Form W-2 (Wage and Tax Statement)		
Form W-2G (Certain Gambling Winnings)		
Form1099ME (Maine Pass-through Withholding)		
Form 1099R (Dist. From Pensions, Annuities)		

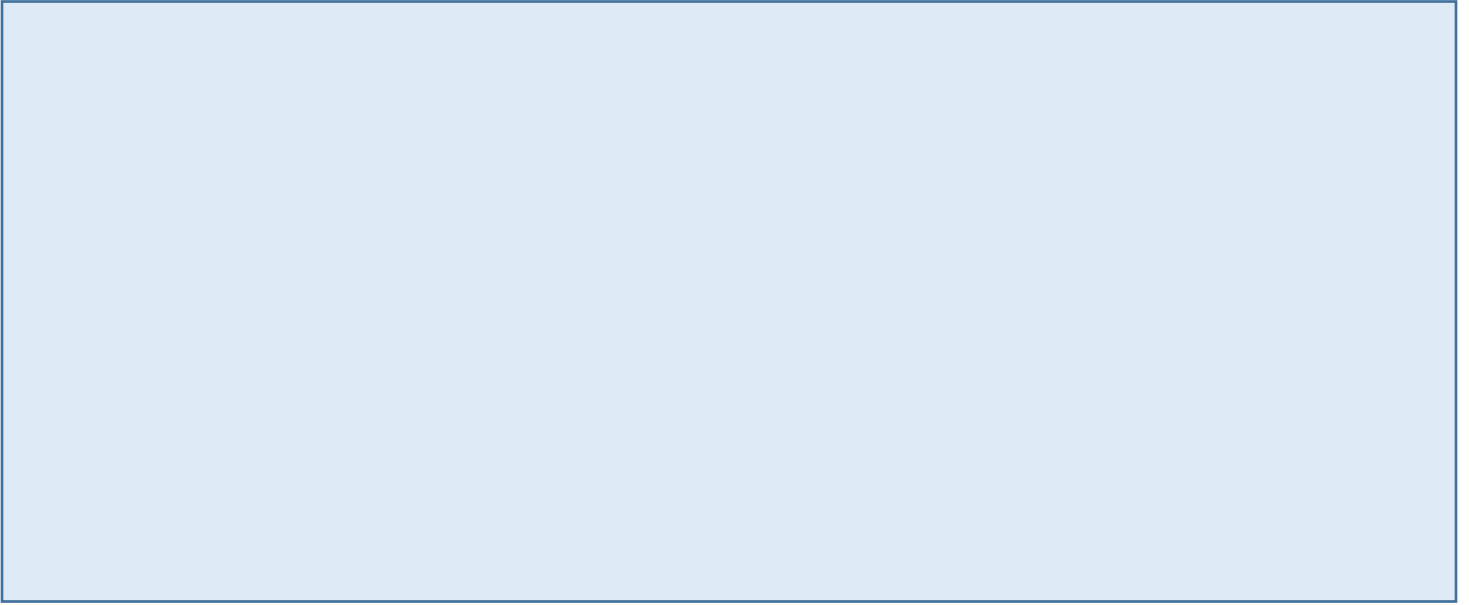
Maine Corporate Tax 1120ME	Forms	E-file
Form 1120ME (Corporate Income Tax - Includes Schedule A)		
Schedule 1S (Income Subtraction Modifications)		
Schedule 1A (Income Addition Modifications)		
Schedule C (Tax Credits for Corporations)		
Minimum Tax Credit Worksheet (Formerly Schedule D)		
Schedule X 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		
Employer Credit for Family and Medical Leave		
High Technology Investment Credit (Prior to 2021 ONLY)		
Pine Tree Development Zone Tax Credit		
Rehabilitation of Historic Properties Tax Cr.		
Maine Seed Capital Investment Credit		
Wellness Credit		
Maine / Federal Individual Income Statements		
Form W-2G (Certain Gambling Winnings)		
Form 1099ME (Maine Pass-through Withholding)		
Maine Pass-Through Partnership/S-Corp 941P-ME		
Form 941P-ME (ME Pass-through Withholding)		
Schedule 2P Pass-Through Entity Listing		
Schedule 3P list of Exempt Members		
Federal Form 1065		
Federal Form 1120S		

Electronic Amended returns

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

Software limitations

List any software limitations to forms or schedules you support.



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	
FIDUCIARY INCOME TAX			
1041-ME		PAYROLL TAX FORMS	
1041-ME SCH A		901ES-ME	
1041EXT-ME		ME UC1PV	
1041ES_ME		ME UC1 2D BARCODE	
1041PV		ME UC1	
		ME UC1 SCH2 2D BARCODE	
CORPORATE INCOME TAX		MEUC1 SCH2	
1120ME 2D BARCODE		941ME	
FORM CR 2D BARCODE		941ME SCH1	
1120EXT-ME		941ME SCH2	
1120ES-ME		941P-ME 2D BARCODE	
1120PV		941P-ME SCH2P 2D BARCODE	
		941P-ME SCH3P 2D BARCODE	
FRANCHISE TAX		W-3ME	
1120B-ME		941PV	
1120B-ES-ME			
1120B-EXT-ME		SALES TAX FORMS	
		ST-7	
INSURANCE PREMIUMS TAX		BUSE ST-7U	
INS-1		SPT1	
INS-2			
INS-4		CANNIBAS TAX FORMS	
INS-5		CANNIBAS EXCISE TAX	
INS-6			
INS-7		BUSINESS EQUIPMENT TAX REIMBURSEMENT	
		800	

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

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 Office of the Maine Attorney General's office must also be reported to the **State of Maine/Maine Revenue Services** at the following: MRSOpsSecurity@maine.gov and Efile.Helpdesk@maine.gov.

Issue notification - When the Industry Partner finds an issue within 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.

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 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 when your software is available for use. Submit this information via email to 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.

- Do not add or include secured or password protected PDF attachments to the return when submitting.

Product updates requirements

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 adhere to the schema requirements. 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.

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 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:

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 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://portal.maine.gov/refundstatus/refund>

Statement: Refund status is updated nightly. Any change to your refund information will show the following day.

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.

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?

Acknowledgments and Signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and 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

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

First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types
First and Last Name	Phone Number	Email Address
	Authorized Access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	Tax Types