



# State of Maine

## Letter of Intent

Tax Year 2020

Maine Revenue Services

August 6, 2020

# 2020 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.

Failure to meet the standards or requirements set forth 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.

You must complete a separate LOI 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, 2021.**

Name of Company	Product Name	State Software ID (if applicable)
DBA Name	NACTP Member Number	State Tax 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 information for the employees you are authorizing to have access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

**NOTE:** Even if the individuals are the same as what you've listed on the first page, please also include them here.

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. The list you provide must include the information requested in the table above.

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

- DIY/Consumer (Web-Based)  
 DIY/Consumer (Desktop)

- Professional/Paid Preparer (Web-Based)  
 Professional/Paid Preparer (Desktop)

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

- |                          |                          |                            |
|--------------------------|--------------------------|----------------------------|
| Forms                    | E-File                   |                            |
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax      |
| <input type="checkbox"/> | <input type="checkbox"/> | Property Tax               |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax |

- |                          |                          |                                 |
|--------------------------|--------------------------|---------------------------------|
| Forms                    | E-File                   |                                 |
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate/Franchise Tax         |
| <input type="checkbox"/> | <input type="checkbox"/> | Insurance Premium Tax           |
| <input type="checkbox"/> | <input type="checkbox"/> | Pass-Through Partnership/S-Corp |

## Rebranded software products

**Complete this section only if your product is rebranded.**

In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licenses your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). Enter the appropriate class code for the rebranded product in class code box below.

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user has the ability to add their own logos and/or splash screens. They cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party has the ability to alter/change 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

Please attach additional sheets with rebranded software product information if necessary.

**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 with a class code #1 are not required to complete e-file ATS/paper form approval
- Rebranded Products with a class code #2 are required to complete the full e-file ATS/paper form approval process

## Substitute Forms Registration

Agency Substitute Form Vendor 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
<b>Note:</b> If you have separate contacts for each business tax types, please list them by tax type on a separate sheet and attach it to this submission.		

## 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"/>		<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>	<input type="checkbox"/>	<b>INSURANCE PREMIUMS TAX</b>	<input type="checkbox"/>
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>	<input type="checkbox"/>	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)**

## [Agency requirements](#)

This section identifies agency requirements expectations for communicating information to users of the software product.

### **Issue notification and resolution requirements**

This section represents the **State of Maine/Maine Revenue Services** issue notification and issue resolution standards.

**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 initially approved software or a subsequent product update.

### **Product update 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. Agency schema information and requirements can be found on the State Exchange System website.

### **Testing and submission requirements**

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

### **System security requirements**

You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. This includes but is not limited to when it is on-line, off-line, at rest, and in transit. The **State of Maine/Maine Revenue Services** does not prescribe the security requirements for your system. Cyber security resources such as the National Institute of Standards and Technology or the Department of Defense Security Technical Implementation Guide are examples of national resources available to assist you with this process.

### **Validation of specific data element requirements**

This section represents **State of Maine/Maine Revenue Services** requirements for validation of specific data elements. List the pre-populated data elements the taxpayer and/or tax professional must validate prior to completing the tax return.



## Customer Communications

This section identifies information **State of Maine/Maine Revenue Services** is requiring the software providers to communicate with customers.

### **Disclosure and use of information language expectations**

The following consent language must be added to electronic filing software to notify the user.

#### **For Do-It-Yourself software:**

By using a computer system and software to prepare and transmit return(s) electronically, I consent to the disclosure of all information pertaining to my use of the system and software to the **State of Maine/Maine Revenue Services** as applicable by law, and to the transmission of my tax return(s).

#### **For Tax Professional software:**

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the **State of Maine/Maine Revenue Services** as applicable by law.

#### **For Business software:**

By using a computer system and software to prepare and transmit this business return electronically, I consent to the disclosure of all information pertaining to the user of the system and software to create this business return and to the electronic transmission of this business tax return to **State of Maine/Maine Revenue Services**.

### **Driver's license/ID card expectations**

**State of Maine/Maine Revenue Services** is providing the following expectations and information:

#### **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)

## Refund expectations

**State of Maine/Maine Revenue Services** is providing a URL and/or a statement about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the agency 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.

**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.

Industry partners must use this statement and/or URL or other method prescribed by the agency 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.

**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.

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.

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

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	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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