

2015 Test package
for e-file of
Maine Individual Tax Returns

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Section 1 – Introduction

1.1 Welcome

This publication provides the information you need to successfully complete your ATS test, including the test conditions, test procedures, and instructions to prepare your test material.

We will begin Individual test transmissions for the upcoming filing season Nov16, 2015.

1.2 General Information

The ATS process makes software acceptance testing easy. This year we have are not requiring a particular set of state test scenarios, instead we are letting you supply your own returns that reflect the forms, schedules and features that your software supports. A list of general conditions that must be followed is supplied _____

1.3 Where Can I Get More Information?

The Modernized Electronic File HelpDesk (MEF) is available to each software developer participant to assist you with the account and production related questions and issues, as well as being your main point of contact during the ATS process. For Assistance in formatting and transmitting your e-file returns, or if you have questions, or if you have questions regarding the test conditions in this please contact the Efile coordinator.

E-File Customer Service Unit

Monday through Friday, between the hours of 8 a.m. and 5 p.m.
EST

Phone: (207)624-9730

Fax: (207) 287-6628

E-mail: efile.helpdesk@maine.gov

Mail: Maine Revenue Services
ATTN: E-file Operations
P.O. Box 9107
Augusta, ME 04332-9107

1.4 Why Test?

The purpose of the ATS test is to ensure, prior to “live” processing, that:

Software Developers and Transmitters send returns in the correct format, meet our electronic filing schema specifications, and have no business rule violations (rejects).

2015 PATS/ATS Testing Final 1/07/2016

In order to verify your software here is a list of tests that are required to be covered

A minimum of 8 returns must be submitted including two examples of each form supported by your product.

As you are testing please submit a return for each Tax Rate Schedule that is listed at the bottom of the document so each income bracket is covered in your test scenarios

A Married Filing Separate Return

A return for a Non Resident or Part Year resident with the corresponding worksheet Schedule NR and/or Schedule NRH

A return that has a PTFC credit for someone under 65 that has 5b marked yes that they rent, it includes heat, furniture, or similar items and that the 15% calculation is included on line 5E.

A return that has a PTFC credit for someone over 65

A return with a taxable income on Line 19 greater than 0 and has a ddr refund

A return with an ach debit

A ME 1040 return with an amount on Line 31 greater than zero

A return with a Sch 1 an amount on Line 2D with the corresponding worksheet

A return with a Sch 2 with an amount on Line 4 greater than \$28,350

A return with a Sch 2 with an amount on Line 2e greater than zero

A return with Sch A Line 2 greater than zero with corresponding worksheet

SupportedForms

Form 1040ME Maine Individual Income Tax Form
Schedule CP Voluntary Contributions and Park Passes
Maine Schedule PTFC Maine Residents Property Tax Fairness Credit
Maine Schedule 1 Income Modifications
Pension Deduction Worksheet
Supporting Worksheet for Schedule 1, Line 2f
Maine Schedule 2 Itemized Deductions
Supporting Worksheet for Schedule 2, Line 2a
Maine Schedule A Adjustments to Tax
Maine Schedule A Worksheets Supporting Worksheet for Rehabilitation Of
Historic
Properties After 2007
Worksheet for Child Care Credit
Worksheet for Educational Opportunity
Credit
Worksheet for Income Taxes Paid to
Other Jurisdictions
Worksheet for Maine Seed Capital Credit
Worksheet for Research Expense Tax
Credit
Worksheet for Wellness Programs Credit
Worksheet for High Technology Credit
Worksheet for Pine Tree Development Zone Credit
Maine Schedule NR Nonresident Credit
Maine Worksheet A Residency Information
Maine Worksheet B Income Allocation Worksheet13
Maine Schedule NRH Schedule for Calculating Nonresident Credit for
Married Person Electing to File Single
Form 2210ME Annualized Income Installment
Form W-2 Wage and Tax Statement
Form W-2G Certain Gambling winnings
Form 1099R Distributions from Pensions, Annuities...
Form 1099G Certain Government Payments

Form 1099ME Maine Pass-through Withholding
 Form 1099Misc Miscellaneous Income
 Form 1099Int Interest Income
 Form 1099 DIV Dividends and Distributions
 Form 1099OID Interest and Original Issue Discount
 Form 1099B Proceeds from Broker and Barter Exchange Transactions

Maine Tax Changes for Tax Year 2015

**State of Maine - Individual Income Tax
 2015 Rates**

Note: Indexing of the individual income tax rate schedules has been suspended for tax years 2014 and 2015. The 2015 tax rate schedules dollar bracket amounts are the same as those contained in the 2013 individual income tax rate schedules (see 36 MRSA §5403).

Do not use these schedules to determine income tax withholding from wages.

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$5,200	\$0
\$5,200 but less than \$20,900	6.5% of excess over \$5,200
\$20,900 or more	\$1,021 plus 7.95% of excess over \$20,900

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:	The tax is:
Less than \$7,850	\$0
\$ 7,850 but less than \$31,350	6.5% of excess over \$7,850
\$31,350 or more	\$1,528 plus 7.95% of excess over \$31,350

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
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Less than \$10,450	\$0
\$10,450 but less than \$41,850	6.5% of excess over \$10,450
\$41,850 or more	\$2,041 plus 7.95% of excess over \$41,850

Personal Exemption: \$4,000

Standard Deduction: Single - \$6,300
\$12,600

Married Filing Jointly -

Head-of-Household - \$9,250 Married Filing Separate - \$6,300

Additional Amount for Age or Blindness:

\$1,250 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,500 if one spouse is 65 or over and blind, \$2,500* if both spouses are 65 or over, \$5,000* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,550 if unmarried (single or head-of-household). The additional amount is \$3,100 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$1,050 or earned income plus \$350 (up to the standard deduction amount).

For a comprehensive list of other tax changes that may affect tax preparation, but not necessarily e-file, please refer to our website (www.maine.gov/revenue).

