



24 State House Station
Augusta, ME 04333-0024

ERO Handbook for Electronic Filers of Maine Individual Income Tax Returns

**Modernized e-file (MEF)
Tax Year 2012**

****Final: January 18, 2013****



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Introduction

Maine is now in its fourth year participating in the Federal Modernized e-File (MeF) program. The Federal / State MeF program is a cooperative effort between the Internal Revenue Service (IRS) and participating state revenue departments. MeF provides electronic filing and payment options for individual income tax as well as corporate tax to taxpayers and tax practitioners.

Along with the IRS Maine has discontinued support of Legacy e-file. Maine will not support Legacy filing as a MeF contingency plan. Maine will be providing electronic filing and payment options for corporate tax. Information relating to corporate tax will be published in a separate ERO handbook.

This publication provides details of individual income tax filing for the MeF program and is intended for software developers, transmitters, and ERO's.

To develop software for use with the MeF system, software developers should use this publication along with Maine XML schema and business rules in appendix A and B. They can also be found at www.maine.gov/revenue/developers or by contacting the MeF / E-File Help Desk at efile.helpdesk@maine.gov.

Maine conforms to all requirements, rules, and regulations governing tax preparers set forth by the Internal Revenue Service for the Modernized E-File program. Information found in this publication is subject to change.

Maine Contact Information

Any question relating to electronic filing problems or communications with the network including establishing communications with the network should be referred to the Maine E-file Help Desk. Please use only the below contact information rather than contacting E-File personnel at their personal phone numbers or e-mail addresses. The E-File Helpdesk telephone line and e-mail address are monitored by all E-File staff members. By contacting an individual using their personal contact information, you run the risk of not getting a timely response if they happen to be out of the office.

Phone: (207) 624-9730

Fax: (207) 287-6628

E-mail: efile.helpdesk@maine.gov

Mail: Maine Revenue Services
ATTN: E-file Operations

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Maine Electronic Filing Calendar

MeF ATS testing begins (in conjunction with the IRS) November 13, 2012 Begin
transmitting MeF returns to IRS/Maine January 22, 2013
Last day for timely Efile transmitted returns on extension* October 15, 2013
*Mef will be available until mid November 2013, final date to be determined by IRS.

What's New

Modernized eFile program

As mentioned in the introduction section, Maine will be participating in the Federal Modernized e-file (MeF) system. Also, Maine supports the submission of individual income tax estimate payments through MeF program. The estimate payments must be submitted at the time that the return is submitted. Up to four payments can be submitted with settlement dates scheduled up to a year in advance.

New for 2012. For tax years beginning on or after January 1, 2012, the Maine minimum tax is repealed for non-corporate taxpayers. However, any unused Maine minimum tax credit from tax years beginning prior to 2012 may be claimed until exhausted.

State of Maine - Individual Income Tax 2012 Rates 2012 Cost-of-living adjustment is 1.219

Note: The 2012 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.219, by the dollar amounts of the tax rate tables specified in 36 MRSA §5111 subsections 1-B, 2-B and 3-B (see 36 MRSA §5403). The personal exemption amount is not subject to an inflation adjustment for tax year 2012.

Do not use these tax rate 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 \$5,100
\$5,100 but less than \$10,150
\$10,150 but less than \$20,350
\$20,350 or more

2.0% of the taxable income
\$102 plus 4.5% of excess over \$5,100
\$ 329 plus 7.0% of excess over \$10,150
\$1,043 plus 8.5% of excess over \$20,350

Electronic Filing Mandates

For returns filed in calendar year 2011 or any subsequent calendar year, a tax return preparer must file by electronic data submission all original Maine tax returns for individual income tax that are eligible for electronic filing, except:

1. When for the previous calendar year, the tax return preparer prepared 10 or fewer original Maine tax returns for individual income tax that are eligible for electronic filing;
2. When the taxpayer refuses to allow the return to be filed by electronic data submission and the tax return preparer notes the refusal in the taxpayer's records; or
3. When the tax return preparer has been granted a waiver from mandatory participation under section .06.

Acceptance and Participation

The Maine Electronic Transmitter Identification Number (ETIN) is the same number as the five-position ETIN assigned by the IRS. Maine will automatically accept those ETINs and EFINs that have been assigned and are valid with the IRS. Maine will automatically accept returns electronically from any IRS approved software provider. Acceptance is conditional upon the successful submission of annual PATS/ATS tests. The ETIN will be activated for production processing once the software developer PATS/ATS testing is successfully completed.

Maine Revenue Services reserves the right to revoke electronic filing privileges of any electronic filer who varies from these requirements, specifications, or who does not consistently transmit error-free returns.

Assurance Testing

- Transmitters and ERO's are required to test with MRS on an annual basis. The Department will accept and review test returns from transmitters for approval prior to accepting live production returns
- The Software Developer must transmit ALL the test returns, in one single transmission, without any error.
- Maine will send acknowledgements for all tests received.

- Developers must attempt to resolve issues raised by the reviewers prior to re-submitting affected Maine PATS/ATS scenarios.
- Software products must pass Maine ATS/PATS prior to submitting “live” tax returns.
- Maine Revenue Services issues an approval letter to software companies in the form of an email for products passing Maine ATS/PATS.
- PATS/ATS test scenarios can be found at www.maine.gov/revenue/developers

E-File Provider Responsibilities

Confidentiality

Maine Revenue Services expects tax software companies to develop products that help their customers protect taxpayer data. Software companies are encouraged to heed IRS Publication 4557, *Safeguarding Taxpayer Data: A guide for your business*.

Maine Revenue Services encourages tax software companies to develop products that implement the IRS’s six e-file security and privacy standards to better protect taxpayer information collected, processed, and stored by Authorized IRS E-File Providers.

www.irs.gov/efile/article/0,,id=201195,00.html

All Electronic Filers

Electronic filers must comply with all of the requirements of the Maine Electronic Filing Program and/or the Modernized E-file program and must maintain a high degree of integrity to continue to participate. Electronic filers must ensure electronic returns are filed in a timely manner. The determination of whether an electronic return is filed timely is made the same way as for a paper return. The receipt date of the electronic transmission will constitute the receipt date of the return if Maine Revenue Services acknowledges it. Any return not acknowledged by Maine Revenue Services is considered not filed. It is the responsibility of the filer to ensure every return filed electronically is acknowledged as “Accepted.” A return filed electronically with errors and not acknowledged as “Accepted” is not considered filed with Maine Revenue Services. You must correct any errors within 24 hours of acknowledgement. In addition, return preparation dates as entered on returns are monitored to make sure returns are submitted in a timely manner. The following guidelines are provided as an overall measurement of timeliness:

- Original filings. The electronic record must be submitted within 72 hours of receipt of initial taxpayer information.
- Built-in delays. If the preparation, collection or submission procedures result in built-in delays in submitting taxpayer returns, you must advise the taxpayer in writing at the time of the initial contact with the taxpayer for your services.

- Error correction. Electronic records returned in error must be resubmitted within 24 hours of receipt of the electronic acknowledgement. In addition the Electronic Return Originator must call (207) 624-9730 within 24 hours should errors occur three times for the same return.
- Acknowledgement. If an electronic acknowledgement has not been received within 48 hours for any transmitted return, the electronic filer must immediately contact Maine Revenue Services Electronic Filing Help Desk (see Chapter 17) for further instructions. It is the responsibility of the filer to ensure that every return electronically filed is acknowledged as accepted.
- Changes. After an electronic return is accepted, it cannot be recalled or intercepted. If either the electronic filer or the taxpayer wishes to change any entries after the return has been accepted, an amended return (on paper) must be filed.
- Errors. Errors in filing, as determined by error acknowledgements, must be cleared within three days. Maine Revenue Services monitors the timeliness of the error correction process when an error acknowledgement is sent. Failure to provide timely correction of erroneous returns can cause a revocation of privileges.

ERO Responsibilities

- Use approved software for the Maine electronic filing program.
- Give the taxpayer copies of all forms filed, including attachments.
- Retrieve the State acknowledgment within two days of transmission by MRS.

On-line filers

- Use the official Form 1040ME-PV or an approved substitute form which duplicates the official 1040ME-PV in format, language, content and size. Use of unapproved forms could result in suspension from the program. Preparers who develop a substitute form must request approval to use the substitute form in writing from:

Maine Revenue Services
 Attn: Forms Management Team
 24 State House Station
 Augusta, ME 04333-0024

Or

submitted in electronic format via email to: VendorForms.MRS@maine.gov
 All questions regarding substitute forms may also be directed to this email address. Please refer to our vendor website at www.maine.gov/revenue/vendors for more information regarding the approval of substitute forms.

- Filers should promptly satisfy Maine Revenue Services requests to provide copies of forms within ten workdays upon request by Maine Revenue Services.
 - Provide Maine Revenue Services with access to all material required to be maintained.
 - Promptly and satisfactorily answer any and all inquiries about the preparation, processing, handling and filing of all tax returns submitted for electronic filing.

NOTE: *The return address entered on the tax return is to be that of the taxpayer, not the Electronic Return Originator.*

Transmitter

Electronic filers who function as transmitters must:

- Transmit electronic returns and retrieve the acknowledgement files in a **timely manner**.
- Match the acknowledgement files and resubmit corrected returns for processing. Only returns that have been acknowledged as accepted will be considered for processing.
- Contact Maine Revenue Services E-file Help Desk at (207) 624-9730 or efile.helpdesk@maine.gov with any electronic filing issues.
- Ensure the security of all return data and information.
- Follow the instructions provided in this manual.
- Retain copies of all acknowledgement files received from Maine Revenue Services. This material must be retained for six months after transmission unless Maine Revenue Services notifies the filer otherwise.
- Transmit electronic returns from accepted electronic filers only.
- **Provide each of their clients with the acknowledgement files of their transmissions within two days after receipt of the acknowledgement.** Failure to do this could lead to suspension from the program.

Software Developers

Electronic filers who function as software developers must:

- Follow the specifications provided in this manual.
- Quickly correct software errors that cause electronic returns to be rejected to ensure the timely filing of electronic returns.
- Notify the E-file Help Desk of any problems associated with the return process or any questions you may have concerning electronic filings.
- Distribute software corrections, if any, to users promptly, together with any documentation and training needed.

Monitoring

Maine Revenue Services will monitor the quality of filer transmissions. Accepted returns will be monitored along with rejects, errors and other defects. The timely resolution of errors will also be monitored by MRS. If quality deteriorates, the electronic filer will receive a warning, or in extreme cases, a letter suspending the electronic filer from electronic filing. When suspended, the ETIN authorization will be inactivated and further processing of electronic returns suspended.

Electronic filers are expected to place the taxpayer first in providing return preparation and transmission services. Regardless of changes in business address, company names, telephone numbers, organization or personnel, the taxpayer must always have convenient access to his/her return. This includes but is not limited to: access to current status of the return and access to organization representatives to resolve any questions or concerns.

Maine Revenue Services will advise electronic filers of problems originating in branch offices. If there are repeated problems or continuing problems, the "parent" electronic filer will be required to drop that office from the program. Failure to take corrective action will lead to the initiation of suspension against the "parent" electronic filer, including all branches.

Suspension of Electronic Filing Privileges

Maine Revenue Services reserves the right to suspend or revoke the electronic filing privileges of any filer who varies from the Maine requirements and specifications.

Administrative Review Process

Maine Revenue Services will notify a provider by letter if it is suspended from the Maine electronic filing program for reasons described above. Suspensions for any reason not listed will be fully detailed in the suspension letter.

Any applicant or filer who has been denied or suspended from participation in the Electronic Filing Program may request an administrative review.

Any request for administrative review must be made within 30 days from the date of denial or the date of suspension.

All requests should be mailed to:

Maine Revenue Services
ATTN: E-File Operations
24 State House Station
Augusta, ME 04333-0024

Filing an Electronic Return

Federal Data Requirements

A complete copy of the federal 1040 return and attachments as filed with the IRS must be provided in the Maine submission.

Caution: The IRS rejects “linked” state submissions that fail to link to an “accepted” federal submission. Maine never receives state submissions rejected by the IRS.

General Data Requirements

Omit elements/fields intended to be unreported; do not send empty data elements/fields.

Unreported “optional” amounts are treated as having a value of zero.

Ratios and percents may be reported using as many decimal places as the schema allows unless the tax form or its instructions specify otherwise.

Excluded from Maine Electronic Filing

- Fiscal filers
- Short period filings (filing for less than 12 months)
- Composite returns
- Consolidated filers
- Amended returns
- Prior year returns
- Returns where the filing status on the federal 1040 would differ from the 1040ME except when a Schedule NRH is filed.

Supported by Maine Individual Electronic Filing

- Online returns prepared by a taxpayer using commercially purchased software or software provided by an online internet site.
- Returns prepared by an ERO and/or Paid Preparer using commercially purchased professional software.
- Linked (preferred) and Unlinked filings ACH Debit payment for the total amount due (including underpayment penalty)
- Estimated tax payments for the forthcoming tax year ACH direct deposit refunds into one account
- Calendar Year (12-month tax period normally ending December 31)
- Supporting documentation – Taxpayers are sometimes instructed to “attach” supporting information to the tax return. This includes tax forms, statements,

explanations, elections, notices, schedules, or other types of miscellaneous information explained on tax forms, instructions, regulations, or publications.

- Federal forms – When Maine instructions call for federal forms to be attached, Maine expects requisite forms to be present within the IRS MeF submission copy provided to Maine. Maine does not redefine federal forms in its schemas.
- Simple explanation attributes or elements have been defined in the schema when appropriate to convey supporting textual statements.
- Optional PDF binary attachments are provided for within the Maine submission when other methods of inclusion are insufficient. If software or practitioner cannot provide binary attachments in the electronic submission, hardcopy attachments must be attached to a signed transmittal form, retained by preparer until requested, and mailed to MRS.
- Do not submit password protected attachments

Supported Maine Income Tax Forms

Form 1040ME	Maine Individual Income Tax Form
Maine Schedule 1 & 2	Income Modifications and Itemized Deductions Supporting worksheet for sch 1, line 2f Pension deduction worksheet
Maine Schedule A	Adjustments to Tax Supporting Child Care credit worksheet Supporting worksheet for Inc Taxes pd to other Jurisdiction Supporting worksheet for Maine min tax
Maine Schedule CP	Voluntary Contributions and Park Passes
Maine Schedule NR	Nonresident Credit
Maine Worksheet A	Residency Information
Maine Worksheet B	Income Allocation Worksheet
Maine Worksheet C	Employee Apportionment worksheet
Maine Schedule NRH	Schedule for Calculating Nonresident Credit for married person electing to file Single
Form 2210ME	Annualized Income Installment
Form 1099R	Distributions from Pensions, Annuities...
Form W-2	Wage and Tax Statement
Form W-2G	Certain Gambling winnings
Form 1099G	Certain Government payments
Form 1099ME	Maine Pass-through withholding
Form 1099 DIV	Dividends and Distributions
Form 1099OID	Interest and original issue discount
Maine Schedule A Worksheets	Credit for Education Opportunity Seed Capital Investment Tax Credit Maine Capital Investment Credit

Research Expense Tax Credit
Super Credit for Research & Development
High Technology Investment Tax Credit

Refunds

Taxpayers may opt for overpayments to be:

- Applied to next year's estimated tax
- Issued in the form of a refund check.
- Directly deposited into their financial institution or NextGen account **if the amount of the refund is \$10,000 or less***
- Split so that a portion is applied to next year's estimated tax and the balance received as direct deposit or paper check. A refund cannot be split between a direct deposit and paper check.

*Refunds greater than \$10,000 that are requested to be direct deposited will automatically be turned into a paper check.

When direct deposit is requested the taxpayer must show the ERO proof of account from the financial institution that the taxpayer designates to receive the direct deposit. EROs must verify the information entered is correct and is the same information transmitted to MRS. MRS will issue a paper check if direct deposit information is invalid.

In compliance with federal International ACH Debit Transmissions regulations, Maine will not send direct deposits to financial institutions outside the United States. MRS will mail a paper check to the taxpayer.

Refunds directed to Next Gen Accounts

MeF

Overpayments that are directed to a NextGen college savings account must be done so by selecting "C" in the "TypeAcct" line of the Maine 1040 return schema and by entering the following required data in the Financial Transaction schema:

- Account number = account holder Social Security Number (without hyphens)
- Routing Transit Number = 043000261
- Account Type = Checking

Delay of Refunds

Refunds may be delayed when:

- Overpayment is offset for an outstanding liability to MRS, another state agency, a Maine county, or the IRS. Any remainder of the overpayment after the offset will be processed as the taxpayer opted.
- Errors in the calculation of the return

- Additional review is needed

Please instruct the taxpayer to wait four business days after you receive a valid acknowledgement before contacting Maine Revenue Services' Income Tax Division about their return or refund. We recommend they inquire about their refund using "Where's My Refund?" online at <https://portal.maine.gov/refundstatus/>

Payments

The balance due must be paid by the due date to avoid late fees. Payment options for balance due returns and estimated payments:

- Electronic E-file (direct debit)
 - Use the tax software to authorize MRS to debit the taxpayer account. Payment may be scheduled up to and including the tax due date, or if return is submitted after tax due date, payment date must be the date the return is submitted. Payment must be the total amount due (including underpayment penalty)
- Maine EZ Pay (direct debit)
 - On the MRS home page (www.maine.gov/revenue) select Electronic Services; scroll down and select Maine EZ Pay
- Mail your payment
 - Print Form 1040ME-PV when completing taxpayer return, paid provider must provide Form 1040ME-PV to taxpayer. Mail to MRS along with payment as instructed on the payment voucher.
- Estimate Payments for 2013 Tax Liability (**available for MeF only**)
 - Estimate payments for 2013 tax liability may be scheduled at the time a taxpayer files their 2012 tax return. Taxpayers may schedule one, two, three, or four payments. Each payment must include a payment settlement date, the date upon which Maine Revenue Services will withdraw the funds from the taxpayer specified bank account.

Direct Deposit Responsibilities

An Electronic Return Originator submitting electronic payments via the MEF system must follow the same rules and guidelines for the Maine Direct Deposit as specified in the IRS handbook for Electronic Filing (Publication 1346), under Refunds and Direct Deposit, Responsibilities, Eligibility Requirements and Proof of Account.

Maine Revenue Services will make every attempt to effect a direct deposit. However, if a direct deposit cannot be properly completed, a paper check will be issued.

Taxpayer/Preparer Instructions

Maine does not require an electronic signature document. However, the ERO must ensure the return is correctly completed and all instructions are followed. After the return has been prepared electronically and before the return is transmitted, the taxpayer must verify the information on the return. The ERO must furnish the taxpayer with a copy of the electronic return, including all supporting documentation. This information may be displayed on facsimiles of official forms. This material is to be provided to the taxpayer before the return is transmitted. The ERO must provide the taxpayer with a copy of the following items:

- Any non-transmittable signed documents, W-2's and 1099's
- A hard copy of the return as filed electronically with the State
- Electronic Funds Withdrawal Affirmation, if the taxpayer chose the Electronic Funds Withdrawal Affirmation method of payment.
- Perjury statements/attestation at the time of taxpayer filing/submission. The language may be obtained from the paper versions of the forms posted to Maine Revenue Services website.

After the taxpayer has reviewed the return with the ERO, the transmitter will transmit the electronic portion of the return to Maine Revenue Services in accordance with specifications in this manual. By transmitting the electronic portion of the return, the electronic filer certifies that the return has been reviewed by the taxpayer.

Filing a tax return is the responsibility of the taxpayer, and filing returns electronically requires an agreement between the taxpayer and the ERO. Maine Revenue Services is not a party to this agreement.

If the ERO changes the electronic tax data after the taxpayer's review of it, but before the transmission to Maine Revenue Services, the taxpayer must be notified of the changes.

Exceptions:

- The total tax, the withholding or the refund fields differ from the corresponding amounts on the electronic tax return by less than \$5, and
- The total income amount differs from the corresponding amount on the electronic tax return by less than \$25.

Such changes are limited to corrections within the above tolerances for arithmetic errors, transposition errors, misplaced entries and spelling errors. Rounding off to whole dollars and dropping cents do not constitute significant changes or alterations to the tax return. All rounding should be done in accordance with standard accounting principles. Be sure that your rounding process occurs at the field level and that any totals are computed based on whole dollars.

Fraud Prevention

You can assist in identifying potentially fraudulent returns before they are transmitted. If you suspect false information is being submitted to you for electronic filing, we

encourage you to contact the MRS Compliance Division by calling (207) 624-9600 or on-line at: <http://www.maine.gov/revenue/Compliance/homepage.html>

Also, it is the policy of Maine Revenue Services to discourage the use of the return preparer's address as the taxpayer's present address on the Maine Individual Income Tax Return. While the taxpayer may, in fact, request it and even sign a paper requesting such address usage, it is not in the interest of either the taxpayer or the State to do so. It causes problems when a return preparer's address is used on the return, such as:

- The address on the return is the address to which next year's tax information will be sent.
- The refund may be delayed while we review the return manually as part of our fraud detection process.
- Any future notices or correspondence with the taxpayer would be sent to the return preparer rather than the taxpayer.
- Regardless of the legality of using the return preparer's address on the tax return, we strongly discourage this practice.

Under no circumstances shall non-address information be entered in the address fields. These fields are for address data only.

Transmitting the Electronic Return

MeF

The IRS prescribes SOAP and packaging specifications. For MeF Transmission File Structures for Internet Filing Application (IFA) and Application-to-Application (A2A), refer to IRS publications:

- Pub 4164, Modernized efile (MeF) Guide for Software Developers and Transmitters
- MeF Submission Composition Guide
- ISS MeF State and Trading Partners ICD

To indicate State of Maine submission, value "ME" must occur in the Jurisdiction element of /ReturnState/ReturnHeaderState.

The MeF manifest must indicate a submission type of ME1040 for individual income tax returns.

Tax preparers and transmitters accepted in the IRS Fed/State Program may submit federal and/or State returns to the IRS. The State submission can be linked to the IRS submission by including the Submission ID of the federal return. If the State submission is linked to an IRS submission (also referred to as Fed/State return), the IRS will check to see if there is an accepted IRS submission under that Submission ID. If there is not

an accepted federal return for that tax type, the IRS will deny the State submission and a rejection acknowledgement will be sent to the transmitter. MRS has no knowledge that the State return was denied (rejected) by the IRS. If there is an accepted federal return under that Submission ID, MeF will perform minimal validation on the State submission. MeF will then pass along to the State what the ERO/taxpayer sends in the State submission. After the State data is retrieved, it will be acknowledged and, if accepted, processed by MRS.

Note: The IRS recommends if a state submission is linked to an IRS submission, send the IRS submission first and, after it has been accepted, send in the state submission.

State Stand Alone E-file

Tax preparers and transmitters accepted in the IRS e-file program may submit State Stand Alone returns when supported by the software. If the ERO does not link the State return to a previously accepted federal return (also referred to as State Stand Alone return) the IRS will perform minimal validation on the State submission. The State data will then be made available for retrieval by MRS. After the State data is retrieved, it will be acknowledged and, if accepted, processed by MRS.

Maine accepts both linked and un-linked submissions. In both submission types, the federal data is required and there are some specific business rules that perform validation against the federal data. A submission that does not contain federal data will fail the business rule validation and cause rejection.

Acknowledgements

Acknowledgement Turnaround

The Maine MeF system generates an acknowledgement for each state submission and sends it to the IRS MeF system for the transmitter to retrieve. A Maine acknowledgement is separate from the federal acknowledgement. Receiving a federal acknowledgement does not mean that Maine received the state submission. Only a Maine acknowledgement guarantees the Maine submission was received.

This acknowledgement signals e-file providers that Maine has either accepted or rejected the corresponding MeF submission. Maine Revenue Services endeavors to acknowledge submissions hourly, but staffs the MeF system to resolve technical issues during weekday business hours only.

Missing Acknowledgements

If one or more of the following occurs:

- Maine acknowledgements were received for some returns, but not all returns submitted in a single transmission
- A transmission day was skipped (for example, received Maine acknowledgements for Tuesday and Thursday transmissions, but none for Wednesday)

Then verify:

- The IRS has accepted the federal return linked to the state return
- The transmitter has received all available Maine acknowledgements from the IRS
- The ERO has retrieved all available Maine acknowledgements from the transmitter.

Transmitters that do not receive Maine acknowledgements within a few hours may expect to receive them within one business day of MRS receiving state returns from the IRS. EROs should contact their transmitter who will work with the Maine E-file help desk support staff to resolve the issue. The following information is needed in order to assist with researching the missing acknowledgements:

- Electronic Transmitter ID number (ETIN)
- Electronic Filer ID number (EFIN)
- EFIN of the submission in question
- Transmission date
- Submission ID
- Date of federal return acknowledgement
- Transmitter contact name and telephone number

Schemas/File Layouts and Specifications for Software Developers

Modernized e-File Program (MeF)

Schemas

The Maine schemas are in the IRS standard Extensible Markup Language (XML) format. They have been approved by the Tigers Committee and can be found at www.maine.gov/developers

The Maine MeF system rejects submissions that fail to comply with schema formatting and business rules. Rejected submissions are considered “not filed”, but are maintained on the federal MeF server and can be accessed by authorized MRS personnel to assist with error identification / correction, if needed. ACH Debit payments submitted with returns are processed only when returns are accepted.

Business Rules

MeF Business Rules for Maine Individual Income Tax can be found at:

www.maine.gov/revenue/developers

Maine Rule Number – Each business rule has a number that uniquely identifies the business rule within the Maine MeF system. . MeF business rules begin with either X or ME. X indicates an XML business rule, ME indicates a Maine form / schedule / worksheet business rule.

Maine Business Rule Examples:

X0000-002	XML – data must conform to specified XML schema
ME1040-1109	Maine form 1040, last four digits equal legacy error number

Rule text – Each business rule prescribes what is expected in order to comply with a requirement. Rule text uses business terms (as opposed to programming terms) that are readily understood by tax subject matter experts, electronic return originators, and transmitters familiar with Maine forms. Rule text pertaining to forms and schedules usually follow a pattern. Reference in the rule to other affected data elements are only by form and/or line number.

Miscellaneous

Advertising, Media Communications and Endorsement Restrictions

Electronic filers shall comply with the advertising, media communication and endorsement restrictions specified in the Internal Revenue Service Revenue Procedure for Electronic Filing of Personal Income Tax Returns, Publication 1346, as it may apply to Maine.

Acceptance in the Maine Electronic Filing Program does not imply endorsement by Maine Revenue Services. Therefore, any public communication that refers to a user's electronic filing capabilities, whether through publication or broadcast, must clearly indicate acceptance of the user for electronic filing. This does not constitute an endorsement or approval by Maine Revenue Services of the quality of tax preparation services provided. No advertisement may state or infer that electronic filing changes in any way the filing, payment or legal obligations of the taxpayer. Please be conservative in advertising refund times.

MRS posts a list on its web site of software companies having approved products as a courtesy to taxpayers. MRS does not endorse software companies nor guarantee their products, services, or prices. Software companies must provide technical support for their products. MRS does not offer technical assistance for software products.