DEPARTMENT OF ADMINISTRATIVE & FINANCIAL SERVICES

Maine Revenue Services

STATE OF MAINE

24 State House Station
Augusta, ME 04333-0024

ERO Handbook for Electronic Filers of Maine 1041 Fiduciary Tax Returns

For Modernized e-File (MeF)

Tax Year 2013

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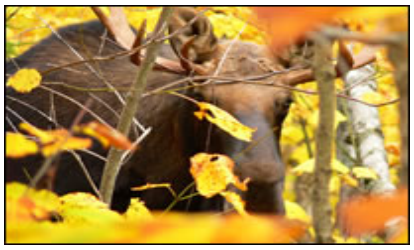

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Introduction

Maine is participating in the Federal Modernized e-File (MeF) program for Form 1041 Estates & Trusts. The Federal / State MeF program is a cooperative effort between the Internal Revenue Service (IRS) and participating state revenue departments. This allows the filing of both federal and state 1041 returns using an XML format.

This publication provides details of 1041 filings for Maine's e-File system and is intended for software developers, transmitters, and ERO's. Software developers must successfully complete the state testing process and will receive written verification upon completion of testing. Prior approval is required to submit live production Fed/State or State Only returns.

To develop software for use with the MeF system, software developers should use this publication along with Maine XML schema and business rules found at www.maine.gov/revenue/developers or by contacting the 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.

Authorized Electronic Return Originators (EROs) can submit both Linked (Federal/State) and Unlinked (State Only) returns to the IRS MeF system for the federal and state return processing. Each return must be a separate submission. Multiple submissions may be contained in a single message payload.

Submission of 1041 tax return payments and tax estimated payments for the upcoming year have been included in the MeF program. Estimate payments can be submitted at the same time the return is submitted. Up to four estimate payments can be submitted with settlement dates scheduled up to one year in advance.

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 the below contact information rather than contacting e-file personnel directly at their business phone numbers or e-mail addresses. The e-File Help Desk telephone line and e-mail address is monitored by all e-file staff members. By contacting personnel directly, you may not receive a timely response.

Phone: (207) 624-9730

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

Fax: (207) 287-6628
E-mail: efile.helpdesk@maine.gov

Maine Electronic Filing Calendar for 2014

MeF ATS testing begins (in conjunction with the IRS)	November XX, 2014
Begin transmitting MeF returns to IRS/Maine	January XX, 2015
Last day for timely filed Maine 1041 returns	The 15th day of the fourth month following the close of the taxable year for 1041ME.

What's New

No Maine electronic filing mandates apply to Fiduciary Tax returns (Form 1041ME).

Schedule A revisions include Refundable and Nonrefundable Tax Credits.

Specific line instructions for 1041ME are posted to the MRS web site at http://www.maine.gov/revenue/forms/fiduciary/2014.htm.

Maine 1041ME Tax Changes for Tax Year 2014

Details to the following changes for tax year 2014 can be found at http://www.maine.gov/revenue/rules/legischange14.htm.
For a comprehensive list of other tax changes that may affect tax preparation, please refer to our website (www.maine.gov/revenue)

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 ATS tests. The ETIN will be activated for production processing once the software developer 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 Maine Revenue Services (MRS) on an annual basis. MRS will review test returns from transmitters. Approval is required prior to accepting live production returns.
- ATS test scenarios can be found at www.maine.gov/revenue/developers or requested by sending an email to efile.helpdesk@maine.gov.
- Prior to testing, vendors must advise MRS of all limitations of its software package. If vendors test with limitations but later decide to support forms that were not included in the initial testing, they must advise MRS of the changes and successfully test with the added forms before moving them into production.
- MRS requests that vendors complete all fields on all forms, schedules and worksheets. If any forms, schedules, or worksheets are not supported in the development of the product, MRS expects that applicable fields will not be allowed to have data entered unless binary attachments can be provided. **Binary pdf attachments are not to be sent password protected or as a "secure" pdf."**
- 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 ATS scenarios.
- Maine Revenue Services will issue written verification in the form of an approval letter to software company products passing Assurance Testing

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 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 returns which have been rejected must be corrected, resubmitted, and approved within 5 calendar days of receipt of the electronic acknowledgement. Failure to provide timely correction of errors in filing can cause a revocation of privileges. (Please be aware that returns that fall within this period are not exempt from late pay/filing penalties that may get assessed. That decision is made by the business unit on a case by case basis.)
- 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 eFile Help Desk 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 must be filed.

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 to MRS.

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

Transmitter Responsibilities

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 Developer Responsibilities

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 of Electronic Returns

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 copy of the federal 1041 and attachments as filed with the IRS must be provided in the Maine submission. For returns submitted via the MeF program, 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 percentages are to be reported using as many decimal places as the schema allows unless the tax form or its instructions specify otherwise.

Correspondence/Binary Attachments

- All correspondence and Maine worksheets not supported by software developers are required to be included as binary attachments. Correspondence is considered to be something outside of the normal tax return filing. Some examples are a written letter to MRS, a power of attorney, a request for abatement of interest and penalties, etc. There is an indicator in the schema specifically for correspondence. If correspondence is submitted with the electronic filing, the correspondence element is required to be included in the XML submission. Worksheets are not considered correspondence and should simply be included as a binary attachment. **Binary pdf attachments are not to be sent password protected nor as a “secured” pdf.**

Excluded from Maine 1041 Electronic Filing

- 1041ME-EXT Extension tax payment voucher
- Filings that are a duplicate to a paper filed return
- Prior year returns
- Returns with cent entries

Any federal forms required by Maine but not supported by MeF must be attached as a binary attachment for Maine purposes or filed by paper (pdf’s should not be sent as password protected nor as a “secured” pdf).

- Federal amended returns.
- Bankruptcy estate returns

Supported by Maine Electronic Filing

- Returns prepared by an ERO and/or Paid Preparer using commercially purchased professional software approved by Maine.
- Linked (preferred) and Unlinked filings.
- ACH Debit payment for any amount due (including underpayment penalty)
- Estimated tax payments for the forthcoming tax year.
- Calendar year (12-month tax period normally ending December 31).
- Fiscal Year (12-month tax period normally ends other than December 31).
- Short period filing (period of less than 12 months).
- 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. Supporting documentation is not considered correspondence. Therefore, the schema correspondence element is not required for these attachments.
    - 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.

Supported Maine 1041 Tax Forms

Form 1041ME	Income Tax Return for Resident and Nonresident Estates and Trusts Schedule 1 Fiduciary Adjustment Schedule 2 Allocation of Federal Income and Maine-source Income (Please note: Schedule 2 line 3g is required to have a percentage amount reported). Schedule 3 Credit for Income Tax Paid to Another Jurisdiction Schedule A Adjustments to Tax
Schedule NR	Schedule NR Nonresident apportionment
Form 2220ME	Underpayment of Estimated Tax
Worksheets	Annualized income installment worksheet for Form 2220ME Maine Seed Capital Credit High-Technology Credit Pine Tree Development Zone Credit
Form 1099ME	Maine Pass-through withholding
Form W-2	

Form W-2G
Form 1099R

Refunds

MRS currently supports the following options:

- An overpayment may be direct deposited to a checking account only up to a limitation of $10,000.00.
- A portion of the overpayment can be applied to next year's estimated tax and any remaining balance can be direct deposited or issued in form of a paper check.
- An overpayment may be applied to next year's estimated tax
- An overpayment can be issued in the form of a 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.

Delay of Refunds

Any overpayment of taxes may be delayed if any of the following exists:

- If an overpayment of taxes is offset to any outstanding liability to MRS, another state agency, a Maine county, or the IRS. Any remainder of the overpayment will be issued and mailed to the taxpayer in the form of a paper check.
- If there are errors in the calculation of the return.
- If it is determined that a return has been selected for review and/or supporting documents are needed.

Payments

The balance due must be paid by the due date to avoid interest and penalties. Payment options for balance due returns and estimated payments are as follows:

Automated Clearing House (ACH) - Debit Payment Options
(*See EFT Participation Mandate*)

- Electronic e-File: If authorization is granted through the use of tax software, MRS will initiate payment of the taxes due via the electronic withdrawal of funds from the taxpayer's bank account. Payment may be scheduled up to and including the tax due date. If the return is submitted after the tax due date, the requested payment date must be the date in which the return is submitted. Only full payment is accepted at the time the return is e-Filed; partial payments are not accepted.

- 1041ME payment must be equal to or greater than the amount due on return.

- Estimate Payments for 2014 Tax Liability: Taxpayers may schedule their 2014 estimated payments at the time of filing their 2013 tax return. Each payment must include a payment settlement date; the date upon which Maine Revenue Services will withdraw the funds from the taxpayer's specified bank account.

- Mailing your payment: Payments must be accompanied with Form 1041ME-PV. Once the taxpayer has finished completing their return, the Form 1041ME-PV must be provided for the taxpayer to print and mail in with their payment.

Important Note: In accordance with banking regulations, MRS does not accept an electronic payment drawn on a financial institution located outside the U.S. and its territories. If it is indicated that the funds are coming from an account outside the United States, the return will be rejected.

Electronic Funds Transfer (EFT) Participation Mandate

Rule 102: Electronic Funds Transfer: This rule describes the requirements for tax and other payments by electronic funds transfer. The provisions of this rule apply to payments of taxes imposed by Title 36 M.R.S. Authority to collect taxes electronically is provided in 36 M.R.S. §193.

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 1099ME'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
- 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.

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 Maine business tax returns. 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

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.

Manifest

The MeF manifest must indicate a state submission type of Form1041ME for 1041ME returns. The submission category for 1041ME return is ESTRST.

Profile

Participants 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 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

Participants 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 and Specifications for Software Developers

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 and/or correction, if needed. ACH Debit payments submitted with 1041ME returns are processed only when returns are accepted.

Business Rules

MeF Business Rules for 1041ME returns 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. Business rules are provided for 1041ME. MeF business rules begin with either X or ME. X indicates an XML business rule, ME indicates a Maine business rule.

Maine Business Rule Examples:

X0000-002	XML – data must conform to specified XML schema
ME1041-001	Software developer ID must be approved for eFile

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.