

24 State House Station
Augusta, ME 04333-0024

**ERO Handbook
for Electronic Filers of
Maine Corporate and Partnership Tax Returns
For the new Business Modernized e-File (MeF)
Tax Year 2011**

****Final: January 20, 2012****

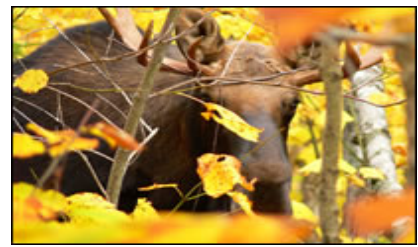
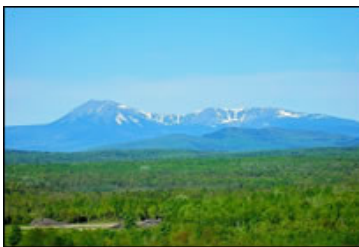


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Introduction

Maine is now participating in the Federal Modernized e-File (MeF) program for Corporation and Partnership tax returns. 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 corporation and partnership returns using an XML format.

This publication provides details of corporate and partnership filings for Maine's first newly developed 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 Business e-file Help Desk at MRSMefCorp@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. MeF User Guides & Publications can be found at the following location:
<http://www.irs.gov/efile/article/0,,id=171946,00.html>.

Maine Contact Information

Any question relating to business electronic filing problems or communications with the network including establishing communications with the network should be referred to the Maine Business 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 Business e-file Help Desk telephone line and business e-mail address is monitored by all e-file staff members. By contacting personnel directly, you may not receive a timely response.

Phone: (207) 624-9704

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

Fax: (207) 287-6628

E-mail: MRSMefCorp@maine.gov

Maine Electronic Filing Calendar for 2011

MeF ATS testing begins (in conjunction with the IRS)	November 8, 2011
Begin transmitting MeF returns to IRS/Maine	January 17, 2012
Last day for timely filed Maine returns	The 15 th day of the third month following the close of the taxable year

What's New

Modernized e-File program

Maine will be participating in the Federal Modernized e-File (MeF) system for Corporations and Partnerships. Acceptance into the federal program is required in order to participate in the state 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 Corporate 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 Tax Changes for Tax Year 2011

Details to the following changes for tax year 2011 can be found at <http://www.maine.gov/revenue/rules/legischange11.htm>:

Corporate Income Tax

Section 179 expense. For tax years beginning on or after January 1, 2011, with respect to property placed in service during the taxable year, Maine will be in full conformity with the federal expensing rules under the Internal Revenue Code, section 179.

Credit for rehabilitation of historic properties after 2007. The sunset date for the credit for rehabilitation of historic properties after 2007 is pushed back from December 31, 2013 to December 31, 2023. Effective September 28, 2011, the credit becomes

available to taxpayers subject to the insurance premiums tax under 36 MRSA, chapter 357.

Seed capital investment tax credit. The credit rate is increased from 40% to 60% of eligible investments and applies that rate across the State rather than basing it on unemployment rates.

Maine Capital Investment Credit. A credit is available to businesses that place depreciable property in service in Maine during the taxable year beginning in 2011 or 2012.

New Markets Tax Credit. A person making a qualified equity investment in a low-income community business is allowed a credit equal to 39% of the investment.

Maine Fishery Infrastructure Credit. An income tax credit is available for investments in, or contributions to, public fishery infrastructure projects.

Credit for wellness programs. An employer with 20 or fewer employees is allowed a credit equal to expenditures for developing, instituting and maintaining a wellness program for its employees.

Pass-through Entities

Section 179 expense. For tax years beginning on or after January 1, 2011, with respect to property placed in service during the taxable year, Maine will be in full conformity with the federal expensing rules under the Internal Revenue Code, section 179.

Credit for rehabilitation of historic properties after 2007. The sunset date for the credit for rehabilitation of historic properties after 2007 is pushed back from December 31, 2013 to December 31, 2023.

Seed capital investment tax credit. The credit rate is increased from 40% to 60% of eligible investments and applies that rate across the State rather than basing it on unemployment rates. The limitation requiring that collective investment result in less than 50% ownership in an investee business is changed.

Visual media production tax credit and reimbursement programs. Visual media production companies are no longer required to submit a copy of the certified visual media production report to Maine Revenue Services.

Maine Capital Investment Credit. A credit is available to businesses that place depreciable property in service in Maine during the taxable year beginning in 2011 or 2012.

New Markets Tax Credit. A person making a qualified equity investment in a low-income community business is allowed a credit equal to 39% of the investment.

Maine Fishery Infrastructure Credit. An income tax credit is available for investments in, or contributions to, public fishery infrastructure projects. The credit is equal to 50% of the eligible investment or contribution, as certified by the Department of Inland Fisheries and Wildlife, and must be taken in equal installments over four years.

Credit for Wellness Programs. An employer with 20 or fewer employees is allowed a credit equal to expenditures for developing, instituting and maintaining a wellness program for its employees.

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)

Direct deposit is now available for checking accounts only.

Electronic Filing Mandates

No Maine filing mandates for electronic business returns apply at this time.

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 MRSMFCorp@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.
- 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 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 Business 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, a paper 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 by 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 Business e-file Help Desk at (207) 624-9704 or MRSMefCorp@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 Business 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: Business e-file Operations
24 State House Station
Augusta, ME 04333-0024

Filing an Electronic Return

Federal Data Requirements

A copy of the federal Corporate or Partnership return 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.

Excluded from Maine Business Electronic Filing

- Amended returns
- Prior year returns
- 1120EXT-ME-Extension tax payment voucher
- Filings that are a duplicate to a paper filed return
- 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. The following forms apply:

- Form 4549 Income Tax Examination Changes
- HPCA Historic Preservation Certification Application approved and signed by the National Park Service
- Form 1139 Corporation Application for Tentative Refund
- Form 990T Exempt Organization Business Income Tax Return

Supported by Maine Business Electronic Filing

- Federal form 1120S with a Maine requirement to file an 1120ME (1120ME must be accompanied with a binary attachment of the supporting Federal 1120S)
- 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).
- Federal Form 990T filings

- Form W-2G
- Form 1099-ME
- 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 Business Tax Forms

Form 1120ME	Corporate Income Tax Return pages 1 & 2 Schedule A Apportionment of Tax Schedule B Minimum Tax Schedule C Other Credits Schedule D Minimum Tax Credit
Form CR	Combined Report for Unitary Members pages 1-2
Form 2220ME	Underpayment of Estimated Tax
Worksheets	Minimum Tax Worksheet for Schedule B line 20 Annualized income installment worksheet for Form 2220ME High Technology Investment Tax Credit Job & Investment Tax Credit Pine Tree Development Zone Tax Credit Rehabilitation of Historic Properties Tax Credit Research Expense Tax Credit Super Research & Development Credit
Form 1099ME	Maine Pass-through withholding
1065/1120S-ME	ME Informational return for partnerships and S Corporations
Schedule PSI	Partner/Shareholder Income

Refunds

MRS currently supports the following options:

- An overpayment may be applied to next year’s estimated tax

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

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:

- Mailing your payment: Payments must be accompanied with Form 1120ME-PV. Once the taxpayer has finished completing their return, the Form 1120ME-PV must be provided for the taxpayer to print and mail in with their payment.

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. MRS strongly recommends full payment at the time the return is e-Filed; however, partial payments are accepted.
- MRS EZ Pay Internet Payment System: Provides taxpayers the option to make payments via the internet using the State of Maine's electronic payment application. The application is found at the MRS home page (www.maine.gov/revenue) under Electronic Services.
- Estimate Payments for 2012 Tax Liability: Taxpayers may schedule their 2012 estimated payments at the time of filing their 2010 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.

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.A. Authority to collect taxes electronically is provided in 36 M.R.S.A §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, 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>.

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 Form1120ME for Corporate returns, Form1120SME for S-Corp returns or Form1065ME for Partnership returns. The submission category for 1120ME and 1120S-ME is CORP. The category for the 1065ME is PART.

Profile

Due to Maine’s shared 1065/1120S-ME form for Partnerships and S-Corporations, the separation of submission and category type for purposes of MeF apply. The 1120S-ME returns are to be filed through the CORP profile. The 1065-ME returns are filed through the PART 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 1120ME returns are processed only when returns are accepted.

Business Rules

MeF Business Rules for Maine Corporate and Partnership 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 the 1120ME and combined rules are used for the 1065 and 1120S pass through entities. 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
ME1120-011	A federal return must be included with the submission except when filing a federal Form 990-T

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.