

2009 Maine



Handbook

for Electronic Filers
of Maine Individual
Income Tax Returns

File Specifications and Operational Instructions
Electronic Record Layouts

Tax Year 2009
Publication IIT-ELF

Maine Revenue Services
24 State House Station
Augusta, ME 04333-0024

Draft November 6, 2009

Section 1 - Instructions for Electronic Filers

Chapter	Page
1 Important Notes about Electronic Returns	1
Maine Electronic Filing Calendar	1
Changes for Tax Year 2009.....	1-2
Admission to the Maine Program.....	2
Categories of Electronic Filers	2
2 Application Process and Procedures	2
Who Must Apply.....	2
Applicants with Branch Offices	2
3 Maine List of Electronic Filers / Transmitters Acceptance Process and Procedures	2
Documentation	2
Maine Electronic Identification Numbers	3
Special Note to Transmitters	3
4 Filing an Electronic Return	3
Composition of an Electronic Return	3
Electronic Portion of Return.....	3-4
Exclusions from Electronic Filing.....	4
5 Communication Requirements	4
Transmitting the Electronic Portion of a Return using Secure FTP	4
Overview of Acknowledgement Process	5
Help Desk	5
6 Paperless Filing	5
Income Tax Declarations for Electronic Filing.....	5
Taxpayer/Preparer Instructions	5
Disposition	5-6
Corrections.....	6
7 Direct Deposit	6
Overview	6
General Information	6
Direct Deposit Responsibilities	6
8 Refund Delays	6
9 Payment of Balance Due Amounts	6
Pay by Check.....	7
Pay by Electronic Funds Withdrawal	7
10 Information Electronic Filers Must Provide to taxpayers	7
11 Responsibilities of Electronic Filers	7
All Electronic Filers	7
Electronic Filers with Branch Offices	8
Electronic Return Originator Including On-line Filers.....	8
Transmitter	8
Software Developers.....	9
Taxpayer Service	9

12 Advertising, Media Communications and Endorsement Restrictions	9
13 Electronic Filing Accountability & Controls ..	9
Monitoring	9
Suspension of Electronic Filing Privileges.	10
14 Administrative Review Process	10

Section 2 - File Specifications & Record Layouts

Chapter	Page
15 Overview	10
16 Data Communication/Data Transmission	10
Secure FTP for Maine E-Filers	
17 E-File Help Desk	10
18 General Description of File Format	11
19 Record Format	12
20 Acknowledgement Format	12
Acknowledgement Rules	12
Return/Form Status Codes	13
21 Data Formats	13
Record Layouts.....	13
Data Validation and Rejection Criteria Guidelines	13
22 Mandatory Software Requirements	14
Attachments	15
Attachment 1: Postal Abbreviations	
Attachment 2: State Abbreviations and ZIP Codes	
Attachment 3: Country Codes	
Attachment 4: Tax Computations	
Attachment 5: Error Form Record Numbers	
Attachment 6: File Transmission Reject Codes and Reasons	

Section 1 Instructions for Electronic Filers

Chapter 1

Important Notes about Electronic Returns

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 block. This area is for address data only.

Transmission costs will be paid by the transmitter.

Maine Electronic Filing Calendar

Maine Revenue Services is accepting electronically filed returns for the 2009 tax year (returns due April 15, 2010) effective January 19, 2010. The electronic filing process used by the State of Maine is similar to the process used by the IRS. This similarity has been kept to facilitate its use by the filers who have been using the IRS system. The Maine Electronic Filing System uses the same rules and guidelines as the IRS Electronic Filing System (as specified in IRS Publication 1346). Sections 1 and 2 emphasize the areas where the two systems differ. This manual provides the Maine specifications for electronic filing for tax year 2009.

- Maine begins to accept live returns 1/19/2010.
- Last day for timely filed live returns 4/15/2010.
- Last day for retransmitting timely filed returns 4/20/2010.
- Last day for electronically filed returns on extension 10/15/2010.

- Last day for retransmitting filed returns on extension 10/20/2010.

Changes for Tax Year 2009

Standard Deduction amounts have been adjusted as follows:

1. Single - \$ 5,700
2. Head of Household - \$ 8,350
3. Married Filing a Joint Return, and Qualifying Widow / Widower - \$ 9,500
4. Married Filing a Separate Return - \$ 4,750
5. Additional Standard Deduction amount for Age and Blindness - The additional deduction for unmarried filer (single or head-of-household) is now \$ 1,400 if the individual is age 65 or over OR blind; \$ 2,800 if the applicant is age 65 or over AND blind.
6. The additional deduction for married filers (whether filing jointly or separately) or qualified widow(er) is \$ 1,100 if one spouse is age 65 or over OR blind; \$ 2,200 if one spouse is age 65 or over AND blind; \$ 2,200 if both spouses are age 65 or over OR blind; \$ 4,400 if both spouses are age 65 or over AND blind

NOTE: If a taxpayer can be claimed as a dependent on another person's tax return, the standard deduction is the greater of \$ 950 or earned income plus \$ 300 (up to the standard deduction amount).

- **1040ME, new International Bank field to comply with the new NACHA regulations concerning International ACH transactions (IAT). If a taxpayer's refund is going through a bank outside the U.S. and its territories this field must be populated with a "Y" and a paper refund check will be mailed. Direct withdrawals coming from or through a bank outside the U.S. and its territories will not be accepted.**
- **Schedule CP Line 12, Individual Park Passes amount has changed from \$30 to \$35 and Line 13, Vehicle Passes amount has changed from \$60 to \$70.**
- **Schedule 1 Line 1f has been changed to "Discharge of Indebtedness deferred for federal tax purposes".**
- **Schedule 1 Line 1g has been changed to "Fiduciary Adjustment".**
- **Schedule 1 Line 1h has been changed to "Other".**
- **Schedule 1 Line 1i "Total additions" has been added.**
- **Schedule A Line 7 Earned Income Tax Credit has been reduced from 5% to 4% of federal EITC.**

- **Mandates - if a tax return preparer prepared 50 or more original Maine individual income tax returns in calendar year 2009, then all original Maine individual income tax returns prepared in calendar year 2010 by that preparer must be filed by electronic data submission. Please see Rule 104 in the "Laws & Rules" section of our website (www.maine.gov/revenue) for more details.**
- **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).**

Admission to the Maine Program

Acceptance by the IRS is not a requirement to test with the Maine Electronic Filing Program. However, to file live 2009 tax returns, filers must be accepted by the IRS and agree to follow all requirements and specifications of the Maine Electronic Filing Program. All who develop software to transmit returns to the State must successfully complete testing to be accepted in the program.

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.

Categories of Electronic Filers

The only requirements to participate in the Maine Electronic Filing Program are that the electronic filer be accepted by the IRS as an electronic filer and have a valid Electronic Filer Identification Number (EFIN). Without this number, all electronic transmissions will be rejected.

The electronic filer categories are not mutually exclusive. For example, an Electronic Return Originator can, at the same time, be considered a transmitter if returns are both prepared and transmitted by the same filer. The term "electronic filer" applies to the following:

1. **Electronic Return Originator.** The Electronic Return Originator (ERO) is a firm, organization or individual who deals directly with the taxpayer and prepares a tax return for the purpose of having an electronic return produced or collects a prepared tax return for the purpose of having an electronic return produced.
2. **Transmitter.** The Transmitter is a firm, organization or individual who transmits the electronic return to Maine Revenue Services.

3. **Software Developer.** The Software Developer designs software to format returns according to Maine Electronic Filing Specifications.

Chapter 2

Application Process and Procedures

Who must apply?

A filer must be accepted by the IRS in order to file a valid Maine tax return. Maine will automatically accept those ETINs and EFINs that have been assigned and are valid with the IRS.

Applicants with Branch Offices

The Maine Electronic Filing Program defines "Branch Offices" according to the Internal Revenue Services definition. Applicants with branch offices should follow the same rules as specified in the referenced IRS publication.

Chapter 3

Maine List of Electronic Filers/Transmitters Acceptance Process and Procedures Documentation

Filers are invited to contact the State to ensure they will be on the list of approved filers. E-file/Electronic Services information may be obtained by visiting the Maine Revenue Services web site at www.maine.gov/revenue.

Forms and developer/transmitter/preparer information may be obtained by visiting www.maine.gov/revenue/developers or by contacting the E-file Help Desk (see Chapter 17).

The following publication is also available:

- 2009 Maine E-file Handbook For Electronic Filers of Maine Individual Income Tax Returns, File Specifications and Operating Instructions, Electronic Record Layouts (Tax Year 2009), IIT-ELF.

Maine Electronic Identification Numbers

The Maine Electronic Transmitter Identification Number is the same number as the five-position Electronic Transmission Identification Number (ETIN) assigned by the Internal Revenue Service. The ETIN will be activated for production processing once software developer PATS testing is successfully completed and the applicant's number(s) are certified by the IRS.

The Maine Electronic Filer Identification Number will be the same as the six-position Electronic Filer Identification Number (EFIN) assigned by the Internal Revenue Service. The EFIN is activated once the filer is certified by the IRS.

Maine Revenue Services receives EFIN information from the IRS EFIN files. If you are a newly approved filer with the IRS and attempt to transmit a Maine return before we have you EFIN on file, your transmission will be rejected (reject code 9405) and not processed as live returns. If this occurs, you should fax your federal acceptance letter to us at (207) 287-6628 and we will manually update our database.

Special Note to Transmitters

Please make sure the ETIN contained in the TRANA record and each return record contains your own ETIN. Problems occur when the software obtained by the transmitter does not reflect the correct transmitter ETIN. In addition, if the ETIN's are not the same in both the TRANA record and the return record, the return will be rejected.

Chapter 4

Filing an Electronic Return

Composition of an Electronic Return

The electronic tax return consists of data transmitted to the State electronically and filed with Maine Revenue Services. In total, an electronic return contains the same information as a comparable return filed entirely on paper documents. Paper documents are no longer part of electronic filing. (See Chapter 6)

Electronic Portion of Return

For tax year 2009, the following forms and schedules can be transmitted electronically:

Maine State Forms and Attachments

Note: Part-year and Non-Resident returns are accepted.

- Form 1040ME Maine Tax Return (Long Form)
- Schedule CP Voluntary Contributions and Park Pass Purchases
- Form 1099G Unemployment Compensation
- Form 1099ME Pass-through Income
- Schedule 1 Income Modifications
- Schedule 2 Itemized Deductions
- Worksheet for Pension Income Deduction
- Worksheet for Maine Schedule 1, line 2f
- Worksheet for Maine Schedule 2, line 5a
- Schedule A Adjustments to Tax
- Worksheet for Child Care Credit
- Maine Minimum Tax Worksheet
- Schedule NR Non-Resident and Part-Year Resident Credit
- Schedule NRH For Married Person Electing to File Single
- Worksheet A Residency Information Worksheet
- Worksheet B Employee Apportionment Worksheet
- Worksheet C Income Allocation Worksheet
- Form 2210ME Underpayment of Estimated Tax by Individuals

Federal Forms

The following forms must be filed, along with the Maine return submitted.

- Form 1040 Long Form or
- Form 1040A Short Form or
- Form 1040EZ EZ Form
- Schedule A Itemized Deductions

- Schedule C Profit or Loss From Business or
- Schedule C-EZ EZ Form
- Schedule D Capital Gains and Losses
- Schedule E Supplemental Income and Loss
- Schedule F Profit or Loss From Farming
- Form W-2 Wage and Tax Statement
- Form W-2G Statement of Certain Gambling Winnings
- Form 1099R Retirement Distributions
- Form 1310 Statement of Person Claiming Refund Due to a Deceased Taxpayer
- Form 2441 Child and Dependent Care Expenses
- Form 4562 Depreciation and Amortization
- Form 4797 Sales of Business Property
- Form 4972 Tax on Lump-sum Distributions
- Form 5329 Add'l Tax Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs
- Form 5884 Work Opportunity Credit
- Form 6251 Alternative Minimum Tax – Individuals
- Form 6252 Installment Sale Income
- Form 8379 Injured Spouse Claim & Allocation
- Form 8801 Credit For Prior Year Minimum Tax
- Form 8829 Expenses for Business Uses of Your Home
- Form 8889 Health Savings Accounts
- Returns with a power of attorney currently in effect for the refund to be sent to a third party.
- Returns claiming Maine Schedule A Credits, other than Credit for the Elderly, Child & Dependent Care Credit, Earned Income Credit, Maine Minimum Tax Credit, Forest Management Credit, Seed Capital Credit and Credit for Taxes Paid to Another Jurisdiction.
- Amended or corrected returns (even if the original return was filed electronically). Only one valid tax year 2009 electronic return can be filed by any taxpayer.
- Returns requiring Maine forms or schedules not listed in the "Electronic Portion of Return" section.
- Returns for tax years other than 2009.
- Returns from any filer or any transmitter who has not applied and been accepted as an electronic filer.
- Returns with cents entries.
- Filings that are duplicate to a paper filed return.
- Fiscal year returns.

Chapter 5

Communication Requirements

(For Transmitters Only)

Transmitting the Electronic Portion of a Return using Secure FTP

All data communication to and from the filers through the network must be accomplished using Secure FTP. Maine has discontinued the use of dial-up via modems for 1040ME e-file transmissions. To use Secure FTP you will need an FTP client (e.g. WS-FTP Pro and Filezilla) that is capable of 128 bit SSL encryption.

The FTP server that you will be logging onto is ftp.secure.maine.gov. Your logon ID will be your ETIN (TRnnnnn) and your password will be the password of your inbound file transfer, as assigned by Maine's e-file coordinator. In order to make the passwords more secure, the first character of your password is lower case. All other

Exclusions from Electronic Filing

The following types of live returns are excluded from electronic filing for tax year 2009:

characters are upper case. (Example: 7uJ65R.) Contact the E-File Help Desk at (207) 624-9730 if you have questions about this or if you need a new password.

When you logon to the Momentum server, you will be in your own personal inbound folder. Any file transferred into this folder will be processed by the Momentum server. There is also a sub-folder, which is your ETIN number with a capital O appended to it (TRnnnnnO). You will need to issue a change directory to point to this folder. This is your outbound folder. Your acknowledgements will be placed in this folder.

Overview of the Acknowledgement Process

Acknowledgements will be placed in the outbound folder and kept there for a maximum of 14 days. Transmitters have full rights to their folder. We strongly suggest that acknowledgements are deleted when they are no longer needed, to keep the folder from becoming overly large.

Maine Electronic Filing employs real time processing. There are no scheduled downloads of transmissions. As soon as a file of returns is transmitted, the returns are processed via Maine's Electronic Filing system and acknowledgements are forwarded to the transmitter's mailbox for their review and further processing.

Help Desk

Taxpayers with electronic filing problems should direct any questions to their tax preparer or software provider.

Preparers with electronic filing problems are encouraged to contact their software provider first, but they may also call our E-file Help Desk at (207) 624-9730 (see Chapter 17).

Preparers should instruct taxpayers to check the status of their refund on-line by visiting the "Where's My Refund?" area of the Maine Revenue Services' homepage at www.maine.gov/revenue.

Chapter 6

Paperless Filing

Income Tax Declarations for Electronic Filing

Maine does not require an electronic signature document.

Taxpayer / Preparer Instructions

1. An Electronic Return Originator must ensure the return is correctly completed and all instructions are followed.
2. After the return has been prepared electronically and before the return is transmitted, the taxpayer must verify the information on the return.
3. The taxpayer may review the completed tax return on a display terminal if a hard copy is not provided before transmission.
4. The Electronic Return Originator must furnish the taxpayer with a copy of the electronic material described in Chapter 4, Electronic Portion of Return. This information may be displayed on facsimiles of official forms. This material is to be provided to the taxpayer before the return is transmitted.
5. The Electronic Return Originator must provide the taxpayer with a copy of the following items:
 - a. Any non-transmittable signed documents, W-2's and 1099's.
 - b. A hard copy of the return as filed electronically with the State.
 - c. Electronic Funds Withdrawal Affirmation, if the taxpayer chose the Electronic Funds Withdrawal Affirmation method of payment.

Disposition

After the taxpayer has reviewed the return with the Electronic Return Originator, 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 with the taxpayer.

Form 1040ME-PV, the Maine Individual Income Tax Payment Voucher, should be completed and mailed when a payment is made on tax due on an electronically filed tax return. Mail the form(s) and attachments to the address below.

With remittance:

Maine Revenue Services
PO Box 9112
Augusta, ME 04332-9112

Taxpayers may also use **Maine EZ Pay** to pay their tax electronically. Payment may be scheduled in advance and will automatically be withdrawn on the payment date the taxpayer selects. Taxpayers must pre-register online with personal and bank account information,

and payment will be withdrawn from the checking or savings account that is set up in the registration.

More information about Maine EZ Pay can be found at www.maine.gov/revenue.

Corrections

If the Electronic Return Originator changes the electronic tax data after the taxpayer's review of it, but before 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.

Note: Please make sure your rounding process occurs at the field level and that any totals are computed based on whole dollars.

Chapter 7

Direct Deposit

Overview

Taxpayers can elect to have their overpaid taxes:

- Applied to next year's taxes.
- Issued in the form of a refund check.
- Directly deposited into their financial institution or NextGen account **if the amount of refund is \$10,000 or less.**

General Information

Maine Revenue Services neither guarantees a specific date a refund will be deposited into a taxpayer's account nor issues written notices to a taxpayer to confirm direct deposit.

Direct Deposit Responsibilities

- An Electronic Return Originator 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.
- In order to comply with new NACAH regulations concerning International ACH transactions (IAT), if your client's refund is going to an account outside the U.S. we will mail them a paper check. Electronic return preparers must advise taxpayers that this may delay their refund.

Chapter 8

Refund Delays

Please be conservative in advertising refund timeliness: do not tell the taxpayer that the refund will be received in a specific number of days. Typically, delays are caused when:

- Back taxes are due.
- Liabilities to other State agencies or the IRS exist.
- Estimated amounts claimed on the return do not correspond to what is on file with Maine Revenue Services for the taxpayer.
- The taxpayer has filed on paper for current year.
- Address used does not correspond to division policy.
- Incorrect banking information is provided in the electronic return.

Electronic return preparers must advise taxpayers of these possible delays in advertising and in any discussion about refund timeliness.

Chapter 9

Payment of Balance Due Amounts

Maine accepts balance due returns. Payment can be made by one of the following methods:

By Check

Use Form 1040ME-PV to remit a check or money order to pay any balance due on an electronically filed return.

- a. Electronic Return Preparers must furnish Form 1040ME-PV, Electronic Payment Voucher, to taxpayers who electronically file a balance due return.
- b. Payment of taxes should be made no later than April 15, 2010. If taxpayers do not make full payment by April 15, 2010, they will be sent a notice of tax due, plus interest and penalty for late payment.
- c. Payments are to be mailed to:

Maine Revenue Services
PO Box 9112
Augusta, ME 04332-9112

By Electronic Funds Withdrawal

By providing the bank Routing and Account number on-line, Maine Revenue Services can deduct the balance due directly from the specified checking or savings account. The ACH debit (electronic withdrawal) transaction will be executed immediately after the date indicated on the electronic return. Debit may be delayed as late as April 15, 2010. The taxpayer should be provided with a printed copy of an Electronic Funds Withdrawal Affirmation. In order to **comply with the new NACHA regulations** electronic funds **withdrawals coming from or through a bank outside the U.S. and its territories will not be accepted.**

If the e-file return is filed after April 15, 2010, then the electronic funds withdrawal date (1040ME field 645) must be the same as the transmission date.

Maine EZ Pay

Since not all software products offer delayed debit, Maine EZ Pay provides an alternative to e-file's Electronic Funds Withdrawal option. Taxpayers may use Maine EZ Pay to pay their tax electronically. Payment may be scheduled in advance and will automatically be withdrawn on the payment date the taxpayer selects. Taxpayers must pre-register online with personal and bank account information, and payment will be withdrawn from the checking or savings account that is set up in the registration.

More information about Maine EZ Pay can be found at www.maine.gov/revenue.

Chapter 10

Information Electronic Filers Must Provide to the Taxpayer

Please instruct the taxpayer to wait at least ten calendar days after you receive a valid acknowledgment 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/>.

Additional information is covered in Chapter 6, Income Tax Declaration for Electronic Filing. Filing a tax return is the responsibility of the taxpayer, and filing returns electronically requires an agreement between the taxpayer and the Electronic Return Originator. Maine Revenue Services is not a party to this agreement.

Chapter 11

Responsibilities of Electronic Filers

All Electronic Filers

Electronic filers must comply with all of the requirements of the Maine Electronic Filing Program.

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. 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.

Electronic Filers with Branch Offices

Electronic filers with branch offices must follow the same rules and guidelines specified in the Handbook for Electronic Filers of Personal Income Tax Returns (Tax Year 2009) IRS Publication 1346.

Electronic Return Originator Including On-line Filers

Electronic filers who function as electronic return preparers must:

- 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
Systems & Programming Division
ATTN: Jill Bell
24 State House Station
Augusta, ME 04333-0024

- 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 if returns have been rejected after three filing attempts or if acknowledgements are received for returns that were not in the original submission.
- 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. These may be retained on magnetic media. 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.
- Set up and maintain an active account with the State.
- Check the electronic (network) transmission log daily for network rejections.

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.

Taxpayer Service

Electronic filers must maintain a high degree of integrity to continue to participate in this program.

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.

After an electronic return is submitted, it cannot be recalled or intercepted in process. If either the electronic filer or the taxpayer wishes to change any entries after the return has been accepted, an amended (paper) return must be filed. Address and SSN errors may be corrected for future filings by writing to:

Maine Revenue Services
Income / Estate Tax Division
State House Station 24
Augusta, ME 04333-0024

Electronic filers must ensure electronic returns are filed promptly. Please review the "All Electronic Filers" section at the beginning of this chapter. It provides many important guidelines dealing with timeliness, and responsibility.

Chapter 12

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.

Chapter 13

Electronic Filing Accountability and Controls

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.

Chapter 14

Administrative Review Process

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

Section 2 File Specifications & Record Layouts

Chapter 15

Overview

This publication outlines the communication procedures, transmission format and validation criteria of returns transmitted electronically to the Maine Electronic Filing System. In addition, the format of the acknowledgement file is also described in detail.

Chapter 16

Data Communication / Data Transmission

Data transmission to Maine Revenue Services (MRS) is achieved by sending the data to the Maine Office of Information Technology (OIT, formerly BIS) via Secure

FTP. OIT sends the data to MRS as soon as it is received. The file will be sent to MRS only if it contains a valid user ID and 6-character password in the TRANA record. The user ID is composed of TRnnnnn where nnnnn is the ETIN as assigned by the IRS. To obtain a password, contact the Maine E-file Help Desk (see Chapter 17). If there is a problem trying to establish communication with the network or any other problem, contact the E-file Help Desk (see Chapter 17).

Secure FTP for Maine E-Filers

To use Secure FTP you will need an FTP client (e.g. WS-FTP Pro from Ipswitch, Inc., Filezilla) that is capable of 128 bit SSL encryption.

The FTP server that you will be logging onto is <ftp.secure.maine.gov>. Your logon ID will be your ETIN (TRnnnnn) and your password will be the password of your inbound file transfer, as assigned by Maine's e-file coordinator. In order to make the passwords more secure, the first character of your password is lower case. All other characters are upper case. (Example: 7uJ65R.) Contact the E-File Help Desk at 207-624-9730 if you have questions about your password, or need one assigned.

When you logon to the Momentum server, you will be in your own personal inbound folder. Any file transferred into this folder will be processed by the Momentum server. There is also a sub-folder, which is your ETIN number with a capital O appended to it (TRnnnnnO). You will need to issue a change directory to point to this folder. This is your outbound folder. Your acknowledgements will be placed in this folder and kept here for a maximum of 14 days. You have full rights to this folder. We strongly suggest that you delete your acknowledgements when you no longer need them, to keep your folder from becoming overly large.

Maine Electronic Filing employs real time processing. There are no scheduled downloads of transmissions. As soon as a file of returns is transmitted, the returns are processed via Maine's Electronic Filing system and acknowledgements are forwarded to the transmitter's mailbox.

Chapter 17

E-File Help Desk

Any question relating to communications with the network or problems in 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
24 State House Station
Augusta, ME 04333-0024

* - Please note, this is a new fax number, so please update your records.

Chapter 18

General Description of File Format

1. All transmission data must be in compliance with IRS standards except as otherwise noted.
2. All transmission data must be in ASCII format. No binary fields may be transmitted.
3. A transmission session will normally consist of three parts:
 - a. First, the communications link must be established using acceptable protocol.
 - b. Next, the return record transmission will commence. The return record transmission will consist of a series of logical records beginning with the Transmitter records, followed by some number of logical return records for a maximum of 500 tax returns, and ending with a RECAP record.
 - c. Then, the transmitter will receive the acknowledgement transmission containing information about the previous transmission session.
4. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).
5. All logical records must be transmitted in a series of logical blocks.
6. Each logical record within a transmission must be preceded by two four-byte fields. The first four-byte field is for a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).
7. Every logical record must have the Record Terminus Character (#) as its last significant byte.
8. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. These records should be followed by the records comprising the tax returns being transmitted.
9. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and the Record Terminus Character (#).
10. A tax return will consist of a variable number of variable length records.
11. Each logical record should contain all data fields pertaining to one printed page of an official schedule or form, or to a line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record.
12. Each complete tax return must consist of all logical records pertaining to it.
13. Schedule, Form, and Statement Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return.) All records must appear in one of the two Sequences Number Orders above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.
14. The file should be unlabeled (no standard header or trailer records).
15. Each file must contain only complete returns.
16. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.
17. The first logical record of a tax return (i.e., Page 1 of the Form 1040ME) will contain the Tax Return Record Identification, which includes the Return Type, the Tax Period, the Return Sequence Number (RSN), and the Declaration Control Number (DCN).
 - a. The RSN is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Electronic Transmitter Identification Number (ETIN). The RSN consists of the following fields:
 - Electronic Transmitter Identification Number(ETIN) of the transmitter (5 numeric characters)
 - Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
 - Julian Day of Transmission (3 numeric characters)

- Transmission Sequence Number for the given Julian Day (2 numeric characters)
 - Sequence Number assigned to the return (4 numeric characters)
- b. The DCN is a 14-digit number assigned by the electronic filer to each return within a return transmission. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer who originated (either prepared or collected) the return, even if the transmitter assigns the DCN as a service to the electronic return preparer. The DCN consists of the following fields:
- Always "00" (2 numeric characters)
 - Electronic Filer Identification Number (EFIN) of the electronic filer (6 numeric characters)
 - Batch Number (3 numeric characters)
 - Serial Number (2 numeric characters)
 - Year Digit (1 numeric character)

- Federal Form 4797
- Federal Form 4972
- Federal Form 5329
- Federal Form 5884
- Federal Form 6251
- Federal Form 6252
- Federal Form 8379
- Federal Form 8801
- Federal Form 8829
- Federal Form 8889
- Summary Form

- b. Attachment Sequence
The statement forms are placed in the same sequence as the forms to which they are associated.

18. The complete tax return must consist of the Form 1040 record followed by the corresponding attachments and schedules, if present, in the following sequence:

a. Requested Return Sequence Order

- Maine Form 1040ME
- Maine Schedule CP
- Form W-2
- Form W-2G
- Form 1099R
- Form 1099G
- Form 1099ME
- Maine Schedule 1
- Maine Schedule 2
- Worksheet for Pension Income Deduction
- Worksheet for Maine Schedule 1, line 2f
- Worksheet for Maine Schedule 2, line 5a
- Maine Schedule A
- Worksheet for Child Care Credit
- Maine Minimum Tax Worksheet
- Maine Schedule NR
- Maine Schedule NRH
- Worksheet A Residency Information Worksheet
- Worksheet B Employee Apportionment Worksheet
- Worksheet C Income Allocation Worksheet
- Maine Form 2210ME
- Statement Record(s)
- Form 1040 or 1040A or 1040EZ
- Federal Schedule A
- Federal Schedule C or C-EZ
- Federal Schedule D
- Federal Schedule E
- Federal Schedule F
- Federal Form 1310
- Federal Form 2441
- Federal Form 4562

Chapter 19

Record Format

All tax return records must be variable length record for each transmission. The record length indicated at the beginning of the record must be a sum of all data lengths between the record length indicator and the record terminus. This will include the four byte record length field and one byte record terminus character.

Chapter 20

Acknowledgement Format

Acknowledgement Rules

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File will be available from the Maine Electronic Filing Office to the transmitter within two workdays from the original transmission.
2. If the entire transmission is rejected, the ACK File will contain the following:
 - a. The original transmitter records (TRANA and TRANB).
 - b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record

- containing all transmission reject errors related to this transmission.
- c. The Recap Acknowledgement Record (ACK Recap Record) with fields (9) through (12) zero-filled. See Attachment 5 for explanations of transmission reject reasons.
3. If the transmission is accepted, the ACK File will contain the following:
 - a. The original TRANA and TRANB sent by the transmitter.
 - b. An Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
 - c. The Recap Acknowledgement Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, MRS Computed EFT Count, and MRS Computed Return Count.
 4. The acknowledgement of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 96 ACK Error Records for a rejected return.
 - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follows.
 - b. If present, each ACK Error Record will contain data defining the Form Record Number, the Form Occurrence for multiple occurrences of schedules or forms, the Field Sequence Number, and the Error Reject Code describing the specific error encountered.

Return/Form Status Codes

1. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return and will be processed in the same manner as a return originally submitted on a paper document. This does not imply that the return will pass all Maine Revenue Services' (MRS) validity checks or post to the MRS Master File without delays.
2. An "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to MRS to be considered a filed tax return.
3. An "N" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to missing or duplicate form(s) /

schedule(s). The error(s) must be corrected and the return resubmitted to MRS to be considered a filed tax return.

4. A "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate record, i.e., a tax return record had previously been transmitted and accepted with that Social Security Number (SSN), Declaration Control Number (DCN), or Return Sequence Number (RSN).
5. Up to 96 four-position Error Reject Codes may be furnished to the electronic filer on the ACK Error Record(s). Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "9999".
6. The Error Reject Codes and references to validation criteria related to the errors are listed in Attachments 4, 5 and the individual file layouts. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the E-File Help Desk for assistance (see Chapter 17).

Chapter 21

Data Formats

Record Layouts

(See Maine Electronic Record Layout)

The record layouts are approved for the development and implementation of electronic records for the transmission of prepared returns to the State of Maine.

Data Validation and Rejection Criteria Guidelines

(Refer to ACK Error Record file layout)

Field 5 is 2 characters in length and is used to identify the form which contains the error. The two-character record numbers can be found in Attachment 4. Field 6 is 3 characters in length and can be found in Attachment 5 or in the appropriate file layouts designated from Attachment 4. If a field does not pass the validation criteria, the whole return will be rejected.

All money fields are signed numeric. All numeric non-money fields except for certain percentage fields are unsigned numeric.

There is a 35-byte limitation on address lines. The last digit of the numeric field contains the sign of the number

(sign trailing separate). **ALL ALPHABETIC FIELDS MUST BE UPPER CASE.**

Chapter 22

Mandatory Software Requirements

This section describes the requirements all software preparers must comply with in order for their Electronic Filing software to be approved by the State of Maine.

The Software Developer must transmit **ALL** the test returns, in one single transmission, without any error.

The Software Developer **MUST** send to Maine Revenue Services, Electronic Filing, a copy of the Form 1040ME-PV which must be automatically generated by their system for every balance due return that has not requested the Electronic Funds Withdrawal method of payment. They must include a copy of the instructions generated with the Forms 1040ME-PV instructing the taxpayer to send a payment by April 15, 2010.

The Software Developer **MUST** send a copy of all the documentation associated with the production of Electronic Returns. This must include:

- A copy of the acknowledgement forwarded to inform the taxpayer whether the return was accepted or rejected **BY THE STATE** and the method required for retransmission of the corrected return.
- A copy of the instruction must be provided to the transmitter instructing them on the operation of their software and the process required to upload files and download acknowledgements from the network.

Attachment 1

Postal Abbreviations

The standard address abbreviations listed below are presently used in electronic filing. Please use them when participating in the "Maine Electronic Filing Program".

Punctuation marks are not to be used when abbreviating a word or phrase. Use of the (#) Pound Sign will cause returns to be rejected.

Statements 1 and 2 are patterned in accordance with IRS standard conventions for electronic income tax return submission.

Word	Abbreviation	Word	Abbreviation
Drive	DR	Place	PL
East	E	Post Office Box	PO Box
General	Gen	Route, Rate.	RT
Delivery	Del		
Highway	HWY	Road	RD
Lane	LN	R.D., Rural Delivery, R.F.D., R.R., Rural Route	R D
North	N	South	S
Northeast, N.E.	NE	Southeast, S.E.	SE
Northwest, N.W.	NW	Southwest, S.W.	SW
One-Half <small>(all fractions space before & after the fraction, e.g. 1012 ½ ST).</small>	1/2	Street Terrace	ST TER
Parkway	PKY	West	W

District of Columbia	DC	200xx - 205xx
Florida	FL	320xx - 342xx, 34450 346xx & 349xx
Georgia	GA	300xx - 319xx
Hawaii	HI	967xx - 968xx
Idaho	ID	832xx - 838xx
Illinois	IL	600xx - 629xx
Indiana	IN	460xx - 479xx
Iowa	IA	500xx - 528xx
Kansas	KS	660xx - 679xx
Kentucky	KY	400xx - 427xx
Louisiana	LA	700xx - 714xx
Maine	ME	039xx - 049xx
Maryland	MD	206xx - 219xx & 20331,20335, 20390
Massachusetts	MA	010xx - 027xx
Michigan	MI	480xx - 499xx
Minnesota	MN	550xx - 567xx
Mississippi	MS	386xx - 397xx
Missouri	MO	630xx - 658xx
Montana	MT	590xx - 599xx
Nebraska	NE	680xx - 693xx
Nevada	NV	889xx - 898xx
New Hampshire	NH	030xx - 038xx
New Jersey	NJ	070xx - 089xx
New Mexico	NM	870xx - 884xx
New York	NY	090xx - 149xx
North Carolina	NC	270xx - 289xx
North Dakota	ND	580xx - 589xx
Ohio	OH	430xx - 459xx
Oklahoma	OK	730xx - 749xx
Oregon	OR	970xx - 979xx
Pennsylvania	PA	150xx - 196xx
Rhode Island	RI	028xx - 029xx
South Carolina	SC	290xx - 299xx
South Dakota	SD	570xx - 579xx
Tennessee	TN	370xx - 385xx
Texas	TX	750xx - 799xx
Utah	UT	840xx - 847xx

Attachment 2

State Abbreviations and ZIP Codes

State	Abbreviation	ZIP
Alabama	AL	350xx - 369xx
Alaska	AK	995xx - 999xx
Arizona	AZ	850xx - 865xx
Arkansas	AR	716xx - 729xx
California	CA	900xx - 966xx
Colorado	CO	800xx - 816xx
Connecticut	CT	060xx - 069xx
Delaware	DE	197xx - 199xx

Vermont		
Virginia	VA	220xx - 246xx 20146-20149, 20106, 20110, 20112, 20120, 20136, 20164 - 20167 20175 - 20178 20170, 20180, 20190 - 20196 20301, 20370
Washington	WA	980xx - 994xx
West Virginia	WV	247xx - 268xx
Wisconsin	WI	530xx - 549xx
Wyoming	WY	820xx - 831xx

APO Miami	AA	340xx
FPO Miami	AA	340xx
APO New York	AE	090xx - 098xx
FPO New York	AE	090xx - 098xx
APO San Francisco	AP	962xx - 966xx
FPO San Francisco	AP	962xx - 966xx
Out of Country	ZZ	00000

CAN	CANADA
CV	CAPE VERDE
CAR	CENTRAL AFRICAN REPUBLIC
CHD	CHAD
CHI	CHILE
CHN	CHINA
COL	COLOMBIA
COM	COMOROS
CON	CONGO
CR	COSTA RICA
CRO	CROATIA
CUB	CUBA
CYP	CYPRUS
CZ	CZECH REPUBLIC
DEN	DENMARK
DJI	DJIBOUTI
DOM	DOMINICA
DR	DOMINICAN REPUBLIC
EC	ECUADOR
EGY	EGYPT
ELS	EL SALVADOR
UNI	ENGLAND
EGU	EQUATORIAL GUINEA
EST	ESTONIA
ETH	ETHIOPIA
FIJ	FIJI
FIN	FINLAND
FRA	FRANCE
GAB	GABON
GAM	GAMBIA
GEO	GEORGIA
FRG	GERMANY
GHA	GHANA
GRE	GREECE
GRA	GRENADA
GUA	GUATEMALA
GUI	GUINEA
GB	GUINEA-BISSAU
GUY	GUYANA
HAI	HAITI
HON	HONDURAS
HK	HONG KONG
HUN	HUNGARY
ICE	ICELAND
INA	INDIA
IND	INDONESIA
IRN	IRAN
IRQ	IRAQ
IRE	IRELAND
ISR	ISRAEL
IT	ITALY
IC	IVORY COAST
JAM	JAMAICA
JAP	JAPAN
JOR	JORDAN
KEN	KENYA
KIR	KIRIBATI
KOR	KOREA (SOUTH KOREA)

Attachment 3

Country Codes

Abbreviation	Country
AFG	AFGHANISTAN
ALB	ALBANIA
ALG	ALGERIA
AND	ANDORRA
ANG	ANGOLA
ANT	ANTIGUA AND BARBUDA
ARG	ARGENTINA
ARM	ARMENIA
ASR	AUSTRALIA
AUS	AUSTRIA
AZE	AZERBAIJAN
BAH	BAHAMAS
BAR	BAHRAIN
BAN	BANGLADESH
BAD	BARBADOS
BYE	BELARUS
BEL	BELGIUM
BZE	BELIZE
BNI	BENIN
BER	BERMUDA
BHU	BHUTAN
BOL	BOLIVIA
BOS	BOSNIA-HERZEGOVINA
BOT	BOTSWANA
BRA	BRAZIL
BVI	BRITISH VIRGIN ISLANDS
BWI	BRITISH WEST INDIES
BUN	BRUNEI DARUSSALAM
BUL	BULGARIA
BF	BURKINA FASO
BD	BURUNDI
KAM	CAMBODIA
CAM	CAMEROON

KUW	KUWAIT	SL	SIERRA LEONE
KYR	KYRGYZSTAN	SIN	SINGAPORE
LAO	LAOS	SLO	SLOVAK REPUBLIC
LAT	LAVIA	SLV	SLOVENIA
LEB	LEBANON	SI	SOLOMON ISLANDS
LES	LESOTHO	SOM	SOMALIA
LIB	LIBERIA	SAF	SOUTH AFRICA
LYB	LIBYA	SPA	SPAIN
LIE	LIECHTENSTEIN	SRI	SRI LANKA
MLD	MALDIVES	SUD	SUDAN
MLI	MALI	SUR	SURINAME
MTA	MALTA	SWA	SWAZILAND
MAR	MARSHALL ISLANDS	SWE	SWEDEN
MAU	MAURITANIA	SWI	SWITZERLAND
MRU	MAURITIUS	SA	SYRIA
MEX	MEXICO	TWN	TAIWAN
MIC	MICRONESIA	TAJ	TAJIKISTAN
MOL	MOLDOVA	TAN	TANZANIA
MON	MONACO	TAI	THAILAND
MGA	MONGOLIA	TOG	TOGO
MOR	MOROCCO	TON	TONGA
MOZ	MOZAMBIQUE	TRI	TRINIDAD AND TOBAGO
BUR	MYANMAR	TUN	TUNISIA
NAM	NAMIBIA	TUR	TURKEY
NAU	NAURA	TRK	TURKMENISTAN
MEP	NEPAL	TUV	TUVALU
NTH	NETHERLANDS	UGA	UGANDA
NA	NETHERLAND ANTILLES	UKA	UKRAINE
NZ	NEW ZEALAND	UAE	UNITED ARAB EMIRATES
NIC	NICARAGUA	UNI	UNITED KINGDOM
NGR	NIGER	USA	UNITED STATES
NIG	NIGERIA	URU	URUGUAY
NKO	NORTH KOREA	UZB	UZBEKISTAN
NOR	NORWAY	VAN	VANUATU
OMA	OMAN	VAT	VATICAN CITY
PAN	PANAMA	VEN	VENEZUELA
PAP	PAPUA NEW GUINEA	VN	VIETNAM
PAR	PARAGUAY	UNI	WALES
PER	PERU	SAM	WESTERN SAMOA
PHL	PHILIPPINES	YEM	YEMEN
POL	POLAND	YUG	YUGOSLAVIA
POR	PORTUGAL	ZAI	ZAIRE
QAT	QATAR	ZAM	ZAMBIA
ROM	ROMANIA	ZIM	ZIMBABWE
USR	RUSSIA		
RWA	RWANDA		
SKI	ST KITTS AND NEVIS		
STL	ST LUCIA		
SVG	ST VINCENT & GRENADINES		
SMR	SAN MARINO		
STM	SAO TOME & PRINCIPE		
SAR	SAUDI ARABIA		
UNI	SCOTLAND		
SEN	SENEGAL		
SEY	SEYCHILLES		

Attachment 4

Tax Computations

State of Maine - Individual Income Tax
2009 Rate Schedules

(See <http://www.maine.gov/revenue/forms/1040/2009/RateSched09.pdf> for more details)

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$5,050	2.0% of the taxable income
\$ 5,050, but less than \$ 10,050	\$ 101 plus 4.5% of excess over \$ 5,050
\$10,050 but less than \$ 20,150	\$ 326 plus 7.0% of excess over \$10,050
\$20,150 or more	\$1,033 plus 8.5% of excess over \$20,150

Tax Rate Schedule #2

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

If the taxable income is:	The tax is:
Less than \$7,600	2.0% of the taxable income
\$ 7,600 but less than \$15,100	\$ 152 plus 4.5% of excess over \$ 7,600
\$15,100 but less than \$30,250	\$ 490 plus 7.0% of excess over \$15,100
\$30,250 or more	\$1,551 plus 8.5% of excess over \$30,250

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$10,150	2.0% of the taxable income
\$10,150 but less than \$20,150	\$ 203 plus 4.5% of excess over \$10,150
\$20,150 but less than \$40,350	\$ 653 plus 7.0% of excess over \$20,150
\$40,350 or more	\$2,067 plus 8.5% of excess over \$40,350

Attachment 5

ERROR FORM RECORD NUMBERS

Returns will be submitted in Return Sequence Number order. Use the record numbers on this attachment to identify the form/schedule which has a Reject Error.

<u>Record Number</u>	<u>Schedule/Forms</u>
01	Form 1040 ME
05	Schedule CP
10	W-2
20	W-2G
25	1099-R
30	1099-G
33	1099ME
35	Schedules 1-2-3
40	Schedule A
45	Maine Minimum Tax Worksheet
50	Schedule NR
55	NR Worksheets A & B
60	NR Worksheet C
65	Schedule NRH
70	Schedule 2210
75	Statement Records
80	Summary Record
85	IRS Records
99	Transmission Rejects*

* See Attachment 6.

Attachment 6

General File Transmission Reject Codes/Reasons

(These are used in conjunction with Record Number 99/Transmission Rejects. See Attachment 5)

<u>Error Code</u>	<u>Error Reason</u>
9998	no TRANA record
9997	no TRANB record
9996	wrong length or embedded “#”
9995	multiple recap records
9994	invalid TRANB information
9993	multiple TRANA/TRANB records detected
9992	no recap record received
9991	invalid processing cite designator
9990	invalid production-test code
9989	invalid transmission type code
9988	invalid ETIN
9987	invalid total return count in recap record
9986	invalid total EFT count in recap record
9985	invalid Julian day in TRANA record
9984	only variable length option allowed in transmission
9983	missing field delimiters ([])
9982	missing record terminus character
9981	EIN on TRANA record different from EIN on return record
9980	invalid recap record count
9979	duplicate transmission
9978	invalid EFIN
9977	invalid/unrecognized Form Record ID
9976	missing transmitter name
9975	invalid transmission data in TRANA
9974	invalid transmission format
9973	invalid recap record
9972	invalid EIN
9971	received after filing date