

State of Maine - Individual Income Tax

2006 Rates

2006 Cost-of-living adjustment is 1.0948

Note: The 2006 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.0948, by the dollar amounts of the tax rate tables specified in 36 M.R.S.A. § 5111 subsections 1-B, 2-B and 3-B (see 36 M.R.S.A. § 5403). The personal exemption amount is not subject to the inflation adjustment for tax year 2006.

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

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$4,550	2.0% of the taxable income
\$ 4,550 but less than \$ 9,100	\$ 91 plus 4.5% of excess over \$ 4,550
\$ 9,100 but less than \$18,250	\$ 296 plus 7.0% of excess over \$ 9,100
\$18,250 or more	\$ 937 plus 8.5% of excess over \$18,250

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 \$6,850	2.0% of the taxable income
\$ 6,850 but less than \$13,650	\$ 137 plus 4.5% of excess over \$ 6,850
\$13,650 but less than \$27,400	\$ 443 plus 7.0% of excess over \$13,650
\$27,400 or more	\$1,406 plus 8.5% of excess over \$27,400

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$9,150	2.0% of the taxable income
\$ 9,150 but less than \$18,250	\$ 183 plus 4.5% of excess over \$ 9,150
\$18,250 but less than \$36,550	\$ 593 plus 7.0% of excess over \$18,250
\$36,550 or more	\$1,874 plus 8.5% of excess over \$36,550

Personal Exemption: \$2,850

Standard Deduction: Single - \$5,150	Married Filing Jointly - \$8,600
Head-of-Household - \$7,550	Married Filing Separate - \$4,300

Additional Amount for Age or Blindness:

\$1,000 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,000 if one spouse is 65 or over and blind, \$2,000* if both spouses are 65 or over, \$4,000* if both spouses are 65 or over and blind, etc.

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

\$1,250 if unmarried (single or head-of-household). The additional amount is \$2,500 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$850 or earned income plus \$300 (up to the standard deduction amount).