

State of Maine - Individual Income Tax

2007 Rates

2007 Cost-of-living adjustment is 1.1365

Note: The 2007 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.1365, 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 2007.

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 \$4,750	2.0% of the taxable income
\$ 4,750 but less than \$ 9,450	\$ 95 plus 4.5% of excess over \$ 4,750
\$ 9,450 but less than \$18,950	\$ 307 plus 7.0% of excess over \$ 9,450
\$18,950 or more	\$ 972 plus 8.5% of excess over \$18,950

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 \$7,150	2.0% of the taxable income
\$ 7,150 but less than \$14,200	\$ 143 plus 4.5% of excess over \$ 7,150
\$14,200 but less than \$28,450	\$ 460 plus 7.0% of excess over \$14,200
\$28,450 or more	\$1,458 plus 8.5% of excess over \$28,450

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$9,500	2.0% of the taxable income
\$ 9,500 but less than \$18,950	\$ 190 plus 4.5% of excess over \$ 9,500
\$18,950 but less than \$37,950	\$ 615 plus 7.0% of excess over \$18,950
\$37,950 or more	\$1,945 plus 8.5% of excess over \$37,950

Personal Exemption: \$2,850

Standard Deduction: Single - \$5,350	Married Filing Jointly - \$8,900
Head-of-Household - \$7,850	Married Filing Separate - \$4,450

Additional Amount for Age or Blindness:
\$1,050 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,100 if one spouse is 65 or over and blind, \$2,100* if both spouses are 65 or over, \$4,200* 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.

\$1,300 if unmarried (single or head-of-household). The additional amount is \$2,600 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).