

# 2001 MAINE INDIVIDUAL INCOME TAX BOOKLET LONG FORM 1040ME



RETURN  
DUE DATE:

April 16, 2002

APRIL 2002						
SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
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28	29	30				

**The Maine Long Form Booklet has changed.** It no longer contains Schedules NR and NRH (forms for nonresidents and part-year residents). A separate nonresident/part-year resident booklet now contains Schedules NR and NRH as well as various worksheets to assist nonresident and part-year resident taxpayers in completing their Maine tax forms. Form 2210ME (Underpayment of Estimated Tax Penalty) is not included in the booklet. If you did not receive a nonresident/part-year resident booklet in the mail, the forms are available at [www.state.me.us/revenue](http://www.state.me.us/revenue) or by calling (207) 624-7894.

**USE MAINE *FastFile* ELECTRONIC TAX FILING SERVICES:** It's *FAST & EASY*.

For quicker refunds, use one of the following electronic options:



**Free I-File.** I-File your Maine return free at [www.state.me.us/revenue](http://www.state.me.us/revenue).

**E-File** is available from participating tax preparers, by purchasing tax preparation software for home use, or by utilizing an on-line software provider. For information about free on-line services, see [www.state.me.us/revenue](http://www.state.me.us/revenue).

**Direct Deposit** For even quicker access to your refund dollars, have your refund deposited directly into your checking or savings account. You may also have your refund directed to an existing NextGen College Investing Plan® Account (NextGen Account). The NextGen Program is administered by the Finance Authority of Maine. For more information, see page 8, lines 34c-34e.

**You may use the Short Form, 1040S-ME, only if you:**

- Were a Maine resident for the **entire year**
- Are a calendar year filer
- Claim no credits other than the **Earned Income Credit** or the **Low-Income Tax Credit\***
- Paid no estimated tax for 2001
- Have taxable income less than \$100,000
- Do not itemize deductions
- Are claiming no modifications other than Maine State Retirement Contributions, U. S. Government Bond Interest, Pension Income deduction, or taxable Social Security benefits

**Otherwise, use the Long Form, 1040ME.**

\***LOW-INCOME TAX CREDIT** - If your Maine taxable income is \$2,000 or less, you are not claimed as an exemption on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

**TAXPAYER ASSISTANCE and FORMS**

**Refund Information Only (automated assistance):**

Get the status of your refund from Maine Revenue Services' Web site at [www.state.me.us/revenue](http://www.state.me.us/revenue).

Or Call **1 (207) 626-8461** *Everyday 24 Hours*. When you call, have a copy of your tax return available. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. *(If you call for the status of your refund and do not receive a refund mailing date, please wait 7 days before calling again.)*

**To Order Forms:**

Downloadable forms are available at Maine Revenue Services' Web site at [www.state.me.us/revenue](http://www.state.me.us/revenue).

Or Call **1 (207) 624-7894** *Everyday 24 Hours*.

**TTY Service (hearing-impaired only):**

**1 (207) 287-4477** *Weekdays 8:00 a.m. - 4:30 p.m.*

**Collection Problems:**

**1 (207) 621-4300** *Weekdays 8:00 a.m. - 5:00 p.m.* Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

**Assistance To Help You With Your Tax Questions:**

**1 (207) 626-8475** *Weekdays 8:00 a.m. - 5:00 p.m.*

**Payment Plan Questions For Income Tax Returns:**

**1 (207) 621-4300** *Weekdays 8:00 a.m. - 5:00 p.m.*

**Maine Revenue Services' Web site:**

[www.state.me.us/revenue](http://www.state.me.us/revenue)

Use this site to obtain tax information (including tax laws and regulations), download tax forms and instructions, Internet file your tax return, get the status of your refund, or e-mail tax-related questions. (Maine Revenue Services, however, cannot divulge confidential information such as income, refund amounts or taxpayer identification numbers).

**RECORDED INCOME TAX INFORMATION**

**TELE-TAX Call 1 (207) 624-7875** *Everyday 24 Hours* - or on the Web at [www.state.me.us/revenue](http://www.state.me.us/revenue).  
(the system provides instructions)

**Topic #**                      **Subjects Available**

- 102** ..... *How can I tell if I am a resident of Maine?*
- 104** ..... *How can I get an extension to file?*
- 106** ..... *Should I file my return even though I do not have the money to pay?*
- 108** ..... *I did not live in Maine for the entire year. Do I have to file a return?*
- 110** ..... *I forgot to attach my W-2s when I mailed my return. What do I do?*
- 112** ..... *I have not received a W-2. What do I do?*
- 113** ..... *What is the Pension Benefits Income Deduction?*
- 114** ..... *I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?*
- 150** ..... *How do I complete Schedule NR?*
- 152** ..... *How do I complete Schedule NRH?*
- 154** ..... *How do I complete Schedule 3?*
- 170** ..... *My spouse has passed away. You sent a refund with both our names on it. What do I do?*
- 172** ..... *I got a letter saying you sent my refund to another agency. Why?*
- 174** ..... *I received a bill, and I cannot pay it in full. What do I do?*
- 176** ..... *I did not get credit for my withholdings? Why?*
- 178** ..... *What should I do if I amend my federal tax return or my federal return was changed by the IRS?*
- 180** ..... *I received a notice that did not show all payments made. How do I get credit for them?*
- 190** ..... *How can I purchase a State of Maine Park Pass?*
- 195** ..... *What if my Park Pass is lost or stolen?*
- 196** ..... *Do I qualify for Injured Spouse status?*

## Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services (“MRS”) maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine’s “Freedom of Access” laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

### Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. See 36 M.R.S.A. § 135.

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## 2001 CHANGES

**HOLOCAUST VICTIMS’ SETTLEMENT EXEMPTION. (36 M.R.S.A. §5122(2)(O)).** Effective for tax years beginning on or after January 1, 2001, settlement payments received by Holocaust victims that are included in federal adjusted gross income are exempt from Maine individual income tax. A Holocaust victim is an individual who died, lost property, or was a victim of persecution between January 1, 1929 and December 31, 1945 in Nazi Germany or in any European country allied with or occupied by Nazi Germany. A settlement payment eligible for the exemption includes payments as a result of the taxpayer’s status as a Holocaust victim, payment as a result of the settlement of a Holocaust-related claim, or interest on any settlement payment accumulated through the date of payment.

**PENSION BENEFITS INCOME DEDUCTION. (36 M.R.S.A. § 5122(2)(M)).** The law was clarified to state that only the primary recipient of certain pension benefits may deduct up to \$6,000 of pension income that is included in federal adjusted gross income. The \$6,000 cap must be reduced by all (taxable and nontaxable) social security and railroad retirement benefits received. However, effective for tax years beginning on or after January 1, 2001, military pension benefits are fully deductible, up to \$6,000, with no adjustment for social security or railroad retirement benefits. For individuals receiving both military and non-military pension benefits, the total allowable deduction is \$6,000.

**QUALITY CHILD CARE CREDITS.** The Employer-Assisted Day Care Credit (36 M.R.S.A. § 5217) and the Individual Credit for Child Care Expenses (36 M.R.S.A. § 5218) double if the day care provided constitutes “quality child care” as defined in 36 M.R.S.A. § 5219-Q(1). The Individual Credit for Child Care Expenses is refundable up to \$500. Additionally, individual taxpayers who invest at least \$10,000 in quality child care services qualify for the Quality Child Care Investment Credit (36 M.R.S.A. § 5219-Q). The credit is equal to \$1,000 each year for 10 years plus \$10,000 at the end of the 10-year period. Quality child care facilities are certified by the Department of Human Services (“DHS”), Office of Child Care and Head Start. The credit is nonrefundable. Carry forward provisions apply. Applies to tax years beginning on or after January 1, 2001. For questions about quality child care services and the certification process, call DHS, Office of Child Care and Head Start at (207) 287-5099.

**SAWMILL BIOMASS CREDIT. (36 M.R.S.A. § 5219-S).** The Sawmill Biomass Credit was repealed retroactively to August 11, 2000.

**MAINE SEED CAPITAL CREDIT. (36 M.R.S.A. § 5216-B(2)).** For credit certificates issued on or after September 20, 2001 on investments made after that date, the credit amount increases from 30% to 40%. The timing for claiming the credit is lengthened from 50% in each of two years to 15% for each of the first six years (beginning with the year the credit certificate is issued) and 10% in the seventh year. The credit is subject to additional eligibility requirements. The Finance Authority of Maine certifies the amount eligible for the credit.

**HIGH-TECHNOLOGY CREDIT. (36 M.R.S.A. §5219-M).** Effective for tax years beginning on or after January 1, 2001, electronic communications services, support access to electronic media, data and associated communications support, and advanced telecommunications capability no longer qualifies as “high-technology activity.” Eligible equipment must now be used primarily in high-technology activity in order to qualify for the credit. Additionally, if eligible equipment is used in wire-line telecommunications, it must be capable of transmitting data at 200 kilobits or more per second in at least one direction. If eligible equipment is used in wireless telecommunications, it must be capable of transmitting data at 42 kilobits or more per second in at least one direction. Eligible equipment includes computer equipment, electronics components and accessories, communications equipment, and computer software placed into service in Maine. The credit is limited to \$100,000 (\$200,000 in certain cases) in any one year. Additionally, the credit may not reduce the tax liability below that of the previous year after all other credits and may not reduce the tax liability of the current year below zero. Other limitations apply. Carry forward provisions apply.

**SELLER-SPONSORED LOANS. (36 M.R.S.A. §5122(2)(A)).** Effective September 20, 2001, taxpayers may no longer subtract interest received from seller-sponsored loans made by a seller of agricultural land to a person who continues to use the land for commercial agricultural purposes.

**CREDIT FOR DEPENDENT HEALTH BENEFITS PAID. (36 M.R.S.A. §5219-O).** Clarification is made that employers with fewer than five employees qualify for the dependent health benefits credit. Previously, only employers with fewer than five *low-income* employees qualified for the credit.

**NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT (“NextGen”).** You may now have your tax refund directed to an existing NextGen College Investing Plan® Account. The NextGen Program is administered by the Finance Authority of Maine (“FAME”). For more information, call FAME at 1-800-228-3734.

# GENERAL INSTRUCTIONS

**SHOULD I FILE A MAINE INCOME TAX RETURN?** If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if your Maine income or the number of days worked in Maine is less than the thresholds defined in 36 M.R.S.A. § 5142(8).

## AM I A RESIDENT, PART-YEAR RESIDENT, OR NONRESIDENT?

To determine your residency status for 2001, read the following and check the proper box. Retain this worksheet for your records.

**Domicile:** Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration. An individual can have only one domicile or permanent legal residence for income tax purposes.

### Resident:

- (1) Maine was my domicile for the entire year of 2001;  
or  
(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine;  
or  
(3) My domicile was in Maine for a part of 2001 and I maintained a permanent place of abode in Maine for the rest of the year. I also spent more than 183 days in Maine.

### Part-Year Resident:

- (1) My domicile was in Maine for part of the year. I did not maintain a permanent place of abode in Maine for the rest of the year, or I spent less than 183 days in Maine;  
or  
(2) My domicile was not in Maine at any time during the year. However, I maintained a permanent place of abode in Maine for a part of the year and I spent a total of more than 183 days in Maine during that time.

**IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.**

### Nonresident:

I was not a resident or part-year resident in 2001 but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien**

**on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.**

## I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

**Maine Resident:** A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

**Nonresident:** If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

## INSTRUCTIONS FOR MARRIED COUPLES:

**WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE?** You must file a Maine return using the same filing status as properly used on your federal return.

**I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE?** If you filed a joint federal return you have two options:

- (1) You can choose to file a joint Maine return as if both were full-year Maine residents; **OR**  
(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

**WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.**

You have two options:

- (1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR; OR**  
(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

**WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME.** You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

**WHEN MUST I FILE MY RETURN?** No later than April 16, 2002.

**WHAT IF I NEED MORE TIME TO FILE?** If you are unable to file your return by Tuesday, April 16, 2002, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the 6-month period. Generally, the total extension period cannot exceed 8 months.

**CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX.** If you owe money, you must pay at least 90% of that amount by the original due date for filing your return (**April 16, 2002** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2002 in order to avoid the failure to pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your estimated tax payment with the payment voucher on page 8 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

**WHERE DO I GET FORMS?** Income tax booklets are available at most banks, public libraries, and post offices located in Maine. You may also download forms from the Internet at [www.state.me.us/revenue](http://www.state.me.us/revenue) or order forms by calling 1 (207) 624-7894. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

**MAY I ROUND TO WHOLE DOLLARS?** Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

**I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK?** Allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our Web site at [www.state.me.us/revenue](http://www.state.me.us/revenue) or call 1 (207) 626-8461.

**WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY?** You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

**WHAT IF A TAXPAYER DIES?** When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write **deceased** above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

**WHAT IF I AM UNABLE TO PAY MY TAXES?** If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money

you can pay and indicate how often you can make that payment (example: \$25 per week). Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your social security number and tax year on the memo portion of your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call 1 (207) 621-4300 or e-mail to [compliance.tax@state.me.us](mailto:compliance.tax@state.me.us).

**WHAT IF I FILE OR PAY LATE?** You will be charged interest at 8% per year, compounded monthly, on income tax not paid by the due date (April 16, 2002 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or waive interest owed.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income.

**WHAT IF I AM AN INNOCENT OR INJURED SPOUSE?** Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions). The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at 1 (207) 624-9595 or e-mail to [compliance.tax@state.me.us](mailto:compliance.tax@state.me.us). If you believe that your refund may be setoff to another agency debt, you must contact that agency directly to request injured spouse relief.

**SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2002?** You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the optional withholding table designed for two-income families. See your employer for details. For withholding questions, contact Maine Revenue Services at 1 (207) 626-8475 or e-mail to [withholding.tax@state.me.us](mailto:withholding.tax@state.me.us).

**WHO MUST FILE AND PAY ESTIMATED TAX?** Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more **and** if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15, and January 15. Form 1040ES-ME is available at [www.state.me.us/revenue](http://www.state.me.us/revenue) or by calling 1 (207) 624-7894.

**IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX?** Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. The underpayment penalty is 8% per year, compounded monthly.

If your 2001 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

**WHAT IF I AM MOVING?** Let us know your new address. E-mail: [income.tax@state.me.us](mailto:income.tax@state.me.us), or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

## SPECIFIC INSTRUCTIONS — FORM 1040ME

**Note:** The form is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. For example:

Your Last Name      S M I T H

Home Address        1 3 P L E A S A N T S T

Maine Adjusted Gross Income      2 2 . 4 2 5 . 0 0

**Due to scanning requirements, only original forms and schedules may be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.**

### STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

**Name and Address.** If your form is preprinted with your name, PIN, address and social security number, make any necessary corrections directly on the form. (NOTE: The 6-digit PIN allows you to file an electronic return without having to file paper signature documents with Maine Revenue Services. For more information, visit our Web site at [www.state.me.us/revenue](http://www.state.me.us/revenue)). If your form is not pre-printed, please print or type your name(s), mailing address and **social security number(s)** in the spaces provided.

**Line 1. Maine Clean Election Fund.** Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box reduces General Fund revenue by the designated amount.*

**Line 2. Commercial Farming or Fishing.** Check this box if at least two-thirds of your gross income for 2001 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

### STEP 2: FILING and RESIDENCY STATUS, NUMBER OF EXEMPTIONS

**Lines 3-7. Filing Status.** Check the box for the filing status properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a nonresident or part-year resident, see the General Instructions on page 4. If you are filing married filing separately, be sure to include your spouse's name and social security number.

**Lines 8-11. Residency Status.** See General Instructions on page 4 to determine your residency status. Check the appropriate box on your return. **If you check boxes 9, 10 or 11, enclose a copy of your federal return.**

**Line 12. Age and Blindness.** Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

**Line 13. Exemptions.** Enter the total number of exemptions that you claimed on your federal return.

### STEP 3: CALCULATE YOUR TAXABLE INCOME

**Line 14. Federal Adjusted Gross Income.** Enter the amount of income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 19 or 1040, line 33 or Telefile worksheet, line I). Enter negative amounts with a minus sign in the box immediately to the left of the number.

**Line 15. Income Modifications.** You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (deductions). **Complete Schedule 1 on page 17 to calculate your entry for this line.** Enter negative amounts with a minus sign in the box immediately to the left of the number.

**Nonresidents/Part-year residents: Do not enter non-Maine-source income; see instructions for Schedule NR or NRH (To obtain a nonresident booklet or forms, download from Maine Revenue Services' Web site at [www.state.me.us/revenue](http://www.state.me.us/revenue) or call 207-624-7894).**

**Line 17. Deduction.** If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2 on page 17. If you claim the standard deduction on your Maine return, enter on this line the standard deduction amount allowed on your federal return. The federal standard deduction amounts are listed below.

**Caution:** If you filed federal form 1040EZ and answered "Yes" on line 5, enter on line 17 of your Maine long form the amount from line E of the "Worksheet for dependents who checked 'Yes' on line 5" (see the reverse side of federal form 1040EZ). If you answered "No" on federal Form 1040EZ, line 5, enter on line 17 of your Maine long form the single or married filing joint standard deduction amount below, whichever applies.

#### STANDARD DEDUCTION:

SINGLE -----	\$4,550	MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -----	\$7,600
HEAD OF HOUSEHOLD -----	\$6,650	MARRIED FILING SEPARATELY -----	\$3,800

*Additional Standard Deduction for Age and/or Blindness:*

Unmarried (single or head of household): the additional amount is \$1,100 if the individual is 65 or over OR blind; \$2,200 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$900 if one spouse is age 65 or over OR blind; \$1,800 if one spouse is 65 or over AND blind; \$1,800 if both spouses are 65 or over OR blind; \$3,600 if both spouses are 65 or over AND blind, etc.

**NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.**

**Line 18. Exemption.** Multiply the total number of exemptions on line 13 by \$2,850 and enter the result on this line.

**Caution:** If you filed federal form 1040EZ and answered "Yes" on line 5 of that form and line F of the "Worksheet for dependents who checked 'Yes' on line 5" is zero (see reverse side of federal form 1040EZ), enter zero on line 18 of your Maine long form. If you answered "Yes" on federal form 1040EZ, line 5 and line F of the worksheet is \$2,900, enter \$2,850 on line 18 of your Maine long form.

#### STEP 4: CALCULATE YOUR TAX

**Line 20. Income Tax.** Find the tax for the taxable income on line 19 in the tax table on pages 23 through 27.

**Line 21. Tax Additions.** See Maine Schedule A on page 19 and instructions beginning on page 10. If you are required to complete Section 1 of Schedule A, enter on this line the amount from line 4 of Maine Schedule A.

**Line 22. Low-Income Tax Credit.** If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) are claimed as an exemption on somebody else's return, and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 plus line 21 on this line. (**Note:** If you are subject to the *Maine Minimum Tax* you do not qualify for this credit). **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

#### STEP 5: SUBTRACT YOUR TAX CREDITS

**Line 24. Tax Credits.** See Maine Schedule A on page 19 and instructions beginning on page 10. If you qualify for any of the credits listed, complete Section 2 of the Maine Schedule A. Enter the amount from line 27 of Maine Schedule A on this line.

**Line 25. Nonresident Credit.** Enter the amount of nonresident credit from either Maine Schedule NR, line 9 or Maine Schedule NRH, line 11. Attach the completed schedule and related worksheets to your return. **Also, enclose a copy of your federal return and all W-2 forms. If you were assigned to temporary duty outside Maine, also enclose copies of your TDY papers.** (NOTE: Schedules NR and NRH are not included in this booklet. The nonresident/part-year resident booklet containing these forms and related worksheets are available at [www.state.me.us/revenue](http://www.state.me.us/revenue) or by calling (207) 624-7894.)

**Line 26. Net Tax.** Subtract lines 24 and 25 from line 23. **Nonresidents:** show negative amounts with a minus sign in the box to the left of the number. This amount represents unused business credits claimed on Schedule A that may be carried over. See instructions for Maine Schedule A.

#### STEP 6: CALCULATE YOUR TAX PAYMENTS

**Line 28a. Maine Income Tax Withheld.** Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms. Only send 1099 forms if there is State of Maine income tax withheld shown on them, unless otherwise required to send as supporting documentation for another schedule or worksheet. Legible photocopies of your W-2 forms and 1099 forms on 8 1/2 by 11 inch paper are acceptable.

**Line 28b. 2001 Estimated Tax Payments and 2000 Credit Carried Forward.** Enter the total amount of estimated taxes actually paid for 2001 and any 2000 credit carried forward. See General Instructions on page 5 for further explanation of estimated payments. **Nonresident individuals:** also enter on this line amounts withheld in 2001 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

**Line 28d. Refundable Child Care Credit.** Enter the amount of refundable Child Care Credit from the Child Care Credit Worksheet, line 5 on page 20.

#### STEP 7: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES

**Line 31. Use Tax (Sales Tax).** If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order sellers), you owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2001 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .04% (.0004) or use the table below. If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. The use tax may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty. **IF YOU DO NOT OWE ANY USE TAX, ENTER A ZERO ON LINE 31 OR LEAVE THE LINE BLANK.**

**USE TAX TABLE**

Maine Adjusted Gross Income		Use Tax	Maine Adjusted Gross Income		Use Tax
<u>At Least</u>	<u>Less Than</u>	<u>Amount</u>	<u>At Least</u>	<u>Less Than</u>	<u>Amount</u>
\$ 0	\$ 6,000	\$ 2	\$30,000	\$36,000	\$14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24
			\$60,000 and up — .04% of Maine 1040ME, Line 16		

**Line 32. Voluntary Contributions and Park Passes.** Enter the total of your voluntary contributions and state park pass purchases from Schedule CP, line 10.

**2001 STATE OF MAINE  
EXTENSION PAYMENT VOUCHER  
for INDIVIDUAL INCOME TAX**



Please Type or Print

YOUR FIRST NAME	INITIAL	YOUR LAST NAME	YOUR SOCIAL SECURITY NUMBER
SPOUSE'S FIRST NAME	INITIAL	SPOUSE'S LAST NAME	SPOUSE'S SOCIAL SECURITY NUMBER
ADDRESS (NUMBER and STREET)			AMOUNT OF PAYMENT
CITY	STATE	ZIP CODE	

*If you make a payment using this voucher, you must use a Long Form (1040ME) when you file your return.*

**NOTE:** If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided. Write your social security number on your check.



Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to: Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

*NOTE: Use the form above only if you are making a payment.*

**STEP 8: CALCULATE YOUR REFUND OR BALANCE DUE**

**Line 34b. Refund.** Refunds of \$1.00 or more will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

**Lines 34c-34e. Direct Deposit of Refund.** You may have your refund directly deposited into your checking or savings account (if it is \$2,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). (The NextGen Program is administered by the Finance Authority of Maine). **ENTRIES MUST BE ACCURATE.** You should call your bank to make sure your direct deposit will be accepted and to get the **correct** routing number and account number. Fill in the requested information on lines 34c, 34d and 34e.

**34c. Routing Number: (RTN)** The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. (**NOTE:** If you are directing your refund to your NextGen account, enter the following RTN: **043000261**).

**34d. Bank Account or NextGen Account Number:** Your account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. (**NOTE:** If your account number is listed incorrectly or is invalid, the direct deposit will be rejected and a refund check will be sent instead).

**34e. Type of Account:** Check whether the account is a checking, savings, or NextGen account. **NOTE:** The account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Some banks will not allow a joint refund to be deposited into an individual account. Refunds directed to your NextGen Account are subject to the terms and conditions of the Program Description and Participant Agreement and any Supplement(s). You may only direct your refund to one NextGen Account.

Sample Check

JOHN DOE  
JANE DOE  
123 Main St  
Anyplace, ME 04000

1234  
15-0000000000

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_  
DOLLARS

ANYPLACE BANK  
Anyplace, ME 04000

Routing number (line 34c)      Account number (line 34d)

Do not include the check number

For \_\_\_\_\_  
I: 250250025 I: 202020 " 86 " 1234

**Note:** The routing and account numbers may be in different places on your check.

**Line 35b. Underpayment Penalty.** If line 27 less line 28A is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. To obtain Form 2210, download the form at [www.state.me.us/revenue](http://www.state.me.us/revenue) or call 207-624-7894.

**Line 35c. Total Amount Due.** This is the amount you owe. Do not send cash. If the amount you owe is less than \$1.00, do not pay it. Enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Write your social security number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request.

# SPECIFIC INSTRUCTIONS for SCHEDULES 1, 2, and A

## SCHEDULE 1 — INCOME MODIFICATIONS

**Line 1. ADDITIONS. Income exempt from federal income tax, but taxable by Maine law.**

**Line 1a. Income from municipal and state bonds, other than Maine.** Enter the income from municipal and state bonds, other than Maine, that is not included in your federal adjusted gross income. For example, enter interest from City of New York bonds on this line. However, do not enter interest from Portland, Maine bonds. **NOTE:** Also include adjustments for the taxpayer's distributive share of such items from partnerships and S Corporations.

**Line 1b. Net Operating Loss Recovery Adjustment.** Enter on this line: (a) the amount of net operating loss for this taxable year that is being carried back to previous taxable years pursuant to IRC § 172; and (b) any amount of net operating loss that has been previously used to offset the modifications provided by 36 M.R.S.A. § 5122(1). See MRS Rule 807 at [www.state.me.us/revenue](http://www.state.me.us/revenue).

**Line 1c. Maine State Retirement Contributions.** Enter the amount of your 2001 Maine State Retirement Contributions on this line. To calculate this amount, subtract your federal wages from your state wages appearing on your 2001 State of Maine W-2 form. These contributions are tax deferred for federal tax, but are subject to Maine income tax.

**Line 1d. Fiduciary Adjustment - additions only.** If applicable, enter your share of the fiduciary adjustment (36 M.R.S.A. § 5122(3) and § 5164). You must attach a copy of your federal Schedule K-1 to verify your share of income.

**Line 1e. Other. Financial Institution Adjustment.** Enter the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner.

**Line 2. DEDUCTIONS. Income exempt from Maine income tax, but taxable by federal law. NOTE: You may only subtract the items listed below on this schedule.** If you are a part-year resident or a nonresident and have non-Maine-source income, see Schedule NR or NRH (not included in this booklet; available at [www.state.me.us/revenue](http://www.state.me.us/revenue), or by calling (207) 624-7894). If you are a resident of Maine and have income taxed by another state, see the Worksheet for Credit for Income Taxed by Other Jurisdictions (page 20).

**Line 2a. U.S. Government Bond Interest.** Enter your income from direct obligations of the United States Government, such as Series EE and Series HH Savings bonds, U.S. Treasury bills and notes. Include on this line only the amount of interest included in your federal adjusted gross income.

**Line 2b. State Income Tax Refund (list only if included in federal income).** If you list a state or local income tax refund on line 10 of federal Form 1040, enter the amount on this line.

**Line 2c. Social Security and Railroad Retirement Benefits included in federal adjusted gross income.** Social Security benefits issued by the U. S. Government and Railroad Retirement benefits (Tier 1 and Tier 2) issued by the U.S. Railroad Retirement Board are not taxed by the State of Maine. However, benefits issued by the Canadian Railroad Retirement Board are taxable as Maine income.

**Line 2d. Pension Income Deduction.** Enter the amount from line 8 of the Worksheet on page 18. You must include copies of your 1099 forms to verify deduction amounts claimed.

**Line 2e. Interest from Maine Municipal General Obligation Bonds included in federal adjusted gross income.** You may have interest from Maine Municipal General Obligations included in your federal adjusted gross income. Interest from these bonds is exempt from state income tax, even if taxed on the federal return. If you have interest of this type included in your federal adjusted gross income, enter the amount on this line.

**Line 2f. Premiums for Long-Term Care Insurance.** Enter on this line premiums paid for long-term care insurance. To qualify, the insurance policy on which the premiums are paid must meet the federal definition for a long-term care insurance contract (IRC § 7702B(b)). These are long-term care premiums that generally qualify for federal itemized deductions. Premiums paid on policies previously certified by the Bureau of Insurance as being eligible for this deduction will continue to be eligible even if the policy does not meet the federal definition for a long-term care insurance contract. Premiums claimed must be reduced by any premiums claimed as Maine itemized deductions (complete the worksheet below).

**WORKSHEET** for individuals claiming a deduction for long-term care insurance premiums. (Do not complete if you are not claiming Maine itemized deductions).

1. Enter total amount of long-term care insurance premiums paid during 2001: .....	\$	<input type="text"/>
2. Enter amount from federal Schedule A, line 1 .....	\$	<input type="text"/>
3. Enter amount of long-term care premiums included in line 2 above .....	\$	<input type="text"/>
4. Divide line 3 by line 2 .....		<input type="text"/>
5. Enter amount from federal Schedule A, line 4 \$ _____ and multiply by percentage on line 4 above ....	\$	<input type="text"/>
6. Subtract line 5 from line 1. Enter result here and on Schedule 1, line 2f .....	\$	<input type="text"/>

**Line 2g. Maine State Retirement System Pick-Up Contributions.** Enter contributions paid to you in 2001 that have been previously taxed by the state. Use this line only if you retired after 1988 and are receiving retirement benefits from the Maine State Retirement System (MSRS). To calculate the amount for this line, subtract the state taxable gross amount from the federal taxable gross amount shown on the last check stub of your pension check you received from MSRS in 2001. Also enter on this line MSRS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income.

**Line 2h. Federal Work Opportunity Credit.** Enter on this line the amount equal to your federal Work Opportunity Credit.

**Line 2i. Fiduciary Adjustment - deductions only.** If applicable, enter your share of the fiduciary adjustment (36 M.R.S.A. § 5122(3) and § 5164). You must attach a copy of your federal Schedule K-1 to verify your share of income.

**Line 2j. Other Deductions.** Enter on this line: Maine Lottery or Tri-State Lottery winnings received in 2001 won prior to January 1, 1987; settlement payments received by Holocaust victims (see page 3 for more information); account proceeds from a Family Development Account administered by FAME; net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122; earnings from fishing operations that were contributed to a capital construction fund; withdrawals from Qualified State Tuition Programs established pursuant to 20-A M.R.S.A. § 11479 that were used for paying higher education expenses; and income from investments in the Northern Maine Transmission Corporation. Also enter on this line all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner. Except for net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122, enter only amounts included in federal adjusted gross income. **Attach documentation when claiming an amount on this line.**

## SCHEDULE 2 — ITEMIZED DEDUCTIONS

**Note:** If line 14, Form 1040ME, exceeds \$132,950 (\$66,475 if Married filing separate), complete the worksheet below to calculate the amount for line 5a.

**Line 4. Total Itemized Deductions. Federal Form 1040.** Enter your total itemized deductions as shown on federal Schedule A, line 28.

**Line 5a. Income Taxes Imposed by this State or any other taxing Jurisdiction included in Line 4.** Enter the total of state and local income taxes included in line 4.

**WORKSHEET** (for individuals whose federal adjusted gross income exceeds \$132,950 [\$66,475 if Married filing separate]):

1. Enter total state and local income taxes (from federal Schedule A, line 5) ..... \$ \_\_\_\_\_
2. Enter federal itemized deductions subject to 3% reduction (from federal itemized deduction worksheet, line 3) .. \_\_\_\_\_
3. Divide line 1 by line 2. Enter result here ..... \_\_\_\_\_
4. Enter federal itemized deductions disallowed (from federal itemized deduction worksheet, line 9) ..... \_\_\_\_\_
5. Multiply line 4 by the percentage on line 3. Enter result here ..... \_\_\_\_\_
6. Subtract line 5 from line 1. Enter result here and on 1040ME, Schedule 2, line 5a ..... \$ \_\_\_\_\_

**Line 5b. Deductible costs, included in Line 4, incurred in the production of Maine exempt income.** Enter any interest or other expense items attributable to income not taxable under Maine law.

**Line 6. Deductible costs of producing taxable Maine income, excluded from line 4, incurred in the production of federally exempt income.** Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax.

## SCHEDULE A — MAINE TAX ADJUSTMENTS

### SECTION 1 - TAX ADDITIONS:

**Line 1. RETIREMENT PLAN DISTRIBUTIONS.** If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

**Line 2. EARLY DISTRIBUTION FROM A QUALIFIED RETIREMENT PLAN.** If you are subject to the special federal tax on an early distribution from a qualified retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions relative to Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

**Line 3. Maine Minimum Tax.** Resident individuals with a federal tentative minimum tax on federal Form 6251, line 24 and nonresident individuals with Maine-source income that have a federal tentative minimum tax amount on federal Form 6251, line 24 must complete and enclose the Maine Minimum Tax Worksheet on page 21.

### SECTION 2 - TAX CREDITS:

**Line 5. CREDIT FOR THE ELDERLY.** If you qualify for the federal credit for the elderly or for the permanently and totally disabled, you may claim 20% of the federal credit as a Maine credit.

**Line 6. CREDIT FOR CHILD AND DEPENDENT CARE.** If you qualify for this federal credit, you may claim 25% of your federal credit as a Maine credit. The credit amount related to quality child care services doubles. Quality child care facilities are certified by the Department of Human Services, Office of Child Care and Head Start. This credit is refundable up to \$500. Complete and attach the worksheet on page 20 for this line.

**Line 7. EARNED INCOME TAX CREDIT (EIC).** If you qualify for the federal earned income credit, you may claim 5% of the federal credit as a Maine credit. The Maine earned income tax credit is not refundable.

**Line 8. CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS.** Complete the worksheet on page 20 to calculate this credit. 36 M.R.S.A. § 5217-A.

**Line 9. MAINE SEED CAPITAL CREDIT.** The Finance Authority of Maine administers this program. The Authority issues a tax credit certificate after verifying the eligibility of the investor. The taxpayer must enclose a copy of the certificate with Schedule A, Form 1040ME when requesting a tax credit under this program. This credit is limited to 50% of the Maine income tax due. Carryover provisions apply. 36 M.R.S.A. § 5216-B.

**Line 10. EMPLOYER-ASSISTED DAY CARE CREDIT.** An employer may claim a credit for providing day care services or for paying day care expenses of employees. This credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per child enrolled on a full-time basis. It cannot exceed the Maine income tax due. This credit doubles if the child care provided is quality child care as defined by 36 M.R.S.A. §5219-Q(1). Carryover provisions apply. Enclose a schedule showing the computation of this credit. 36 M.R.S.A. § 5217.

**Line 11. INVESTMENT TAX CREDIT.** The credit applies to qualified investments made after December, 1988 and prior to April 2, 1996. Certain limitations apply. See 36 M.R.S.A. § 5219-E.

**Line 12. FOREST MANAGEMENT PLANNING CREDIT.** Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for expenses incurred in developing a forest management and harvest plan for a parcel of forest land which is more than 10 acres. A professional forester who is not in the regular employ of the owner must prepare the plan. The taxpayer claiming the credit must attach to the income tax return a statement from the forester supporting the claim and a sworn statement that the credit has not been claimed in the previous 10 years. 36 M.R.S.A. § 5219-C.

**Line 13. EMPLOYER-PROVIDED LONG-TERM CARE CREDIT.** An employer may claim a limited credit for expenses incurred in providing long-term care policy coverage as part of an employee benefit package. To qualify, the insurance policy on which the premiums are paid must meet the federal definition for a long-term care insurance contract (IRC § 7702-B(b)). However, premiums paid on policies previously certified by the Bureau of Insurance as being eligible for this credit will continue to be eligible even if the policy does not meet the federal definition of a long-term care insurance contract. The credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, **or** \$100 per employee covered. Include supporting documentation and a schedule showing the computation of this credit. 36 M.R.S.A. § 5217-C.

**Line 14. JOBS AND INVESTMENT TAX CREDIT.** A taxpayer, other than a public utility, may claim a tax credit for qualified jobs and investment subject to limitations. Eligibility for the credit requires the addition of **(1)** \$5 million of IRC § 38 Property based on the Internal Revenue Code of 1954, as of December 31, 1985, § 38(b)(1), **and (2)** 100 new employees attributable to the investment in Maine during the 24 months after placing the property in service. This credit is limited to \$500,000 or the Maine income tax due, whichever is less. Jobs created between August 1, 1998 and October 1, 2001 must be covered by qualified retirement and health insurance plans and wages must be greater than the average per capita income in the labor market area in which the employee is employed. Carryover provisions apply. Enclose a schedule showing the computation of this credit. 36 M.R.S.A. § 5215.

**Line 15. SOLID WASTE REDUCTION INVESTMENT TAX CREDIT.** Attach to the return a copy of the tax credit certificate(s) issued by the State Planning Office. The credit applies to equipment purchased and placed in service during the periods January 1, 1990 to June 30, 1991 or January 1, 1993 to June 30, 1995. 36 M.R.S.A. § 5219-D.

**Line 16. RESEARCH EXPENSE TAX CREDIT.** The credit equals 5% of qualified research expenses incurred during the taxable year that exceed the average qualified research expense for the previous three tax years, plus 7.5% of the basic research payments determined pursuant to IRC § 41(e)(1)(A). Only expenditures for research conducted in Maine qualify for the credit. The term "qualified research" is defined in IRC § 41(d). The credit is limited to the tax liability of the taxpayer. Carryover provisions apply. Enclose a schedule showing the computation of this credit. 36 M.R.S.A. § 5219-K.

**Line 17. RESEARCH & DEVELOPMENT SUPER CREDIT.** Businesses whose research expenses increased by more than 50% over the average research expenses incurred in the 3 years immediately preceding the effective date of the credit qualify for the credit. The credit is equal to the excess over 150% of the 3-year average. It is limited to 50% of the net income tax due after other credits and may not reduce the taxpayer's tax liability to less than the net tax liability in the preceding year after other credits. Carryover provisions apply. Enclose a schedule showing the computation of this credit. 36 M.R.S.A. § 5219-L.

**Line 18. HIGH-TECHNOLOGY CREDIT.** Businesses **primarily** engaged in high-tech activities and that **(a)** lease, **(b)** purchase and use, **or (c)** purchase and lease computer equipment, electronic components and accessories, communications equipment or computer software placed in service in Maine and used in "high-technology activities" qualify. The credit is equal to the adjusted basis of eligible equipment for federal income tax purposes or the amount of lease payments made (by lessee) minus any lease payments received for the eligible equipment during the tax year. The lessor may claim the credit **only** if the lessee waives entitlement to the credit. The reimbursement period for the Business Equipment Tax Reimbursement must be reduced one year for each tax year the eligible equipment is included in the basis for the High-Technology Credit. Also, Maine taxable income must be increased by the amount of the investment credit base also claimed as a business expense for federal income tax purposes. Other limitations apply. Carryover provisions apply. Enclose a schedule showing the computation of this credit. 36 M.R.S.A. § 5219-M.

**Line 19. MAINE MINIMUM TAX CREDIT.** Complete and attach the worksheet on page 21. See 36 M.R.S.A. § 5203-A(5).

**Line 20. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID.** Employers that offer a qualified health benefit plan and that employ fewer than 5 employees may qualify for a credit equal to the lesser of 20% of the dependent health benefits paid by the employer **or** \$125 per employee with dependent health benefits coverage. A taxpayer that employs 5 or more employees after qualifying for the credit may continue to qualify for the credit for another 2 years. The credit is limited to 50% of the income tax due. The credit is subject to additional restrictions. Other limitations apply. Carryover provisions apply. Enclose a schedule showing the computation of this credit. 36 M.R.S.A. § 5219-O.

**Line 21. CLEAN FUEL CREDIT.** The credit equals 50% of expenditures made or incurred from January 1, 1999 to December 31, 2001 for construction, installation of, or improvements to any filling station or charging station in Maine for the purpose of providing clean fuels to the general public for use in motor vehicles. From January 1, 2002 to December 31, 2005 the credit is 25% of these expenditures. Enclose a schedule showing the computation of this credit. The credit automatically expires January 1, 2006. 36 M.R.S.A. § 5219-P.

**Line 22. HISTORIC REHABILITATION CREDIT.** The credit is equal to the amount of the federal credit for rehabilitation of certified historic structures located in Maine. The credit is nonrefundable and is limited to \$100,000 annually per taxpayer. The credit is subject to the same recapture provisions as under the Internal Revenue Code. Enclose a schedule showing the computation of this credit. 36 M.R.S.A. § 5219-R.

**Line 23. FAMILY DEVELOPMENT ACCOUNT CREDIT.** This credit is available to contributors to family development matching fund accounts. The Finance Authority of Maine certifies the allowable credit for each contributor. A copy of the certificate must be attached to the return. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. Other limitations apply. Enclose a schedule showing the computation of this credit. 36 M.R.S.A. § 5216-C.

**Line 24. QUALITY CHILD CARE INVESTMENT TAX CREDIT.** Individual taxpayers making certified quality child care investments of no less than \$10,000 qualify for a credit equal to \$1,000 each year for 10 years, plus \$10,000 at the end of the 10-year period. The credit is nonrefundable; however, unused credit amounts may be carried forward until used. The Maine Department of Human Services ("DHS"), Office of Child Care and Head Start must certify eligible investments. For questions about quality child care services and the certification process, call DHS, Office of Child Care and Head Start at (207) 287-5099.

**Line 27. ALLOWABLE CREDITS.** These credit amounts claimed on Schedule A are not refundable. The total credit claimed cannot exceed the Maine income tax otherwise due for the taxable year.

**2001 MAINE INCOME TAX TABLE**

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>0</b>				
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
<b>1,000</b>				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
<b>2,000</b>				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
<b>3,000</b>				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
<b>4,000</b>				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	88	85	85
4,300	4,400	92	87	87
4,400	4,500	97	89	89
4,500	4,600	101	91	91
4,600	4,700	106	93	93
4,700	4,800	110	95	95
4,800	4,900	115	97	97
4,900	5,000	119	99	99
<b>5,000</b>				
5,000	5,100	124	101	101
5,100	5,200	128	103	103
5,200	5,300	133	105	105
5,300	5,400	137	107	107
5,400	5,500	142	109	109
5,500	5,600	146	111	111
5,600	5,700	151	113	113
5,700	5,800	155	115	115
5,800	5,900	160	117	117
5,900	6,000	164	119	119
<b>6,000</b>				
6,000	6,100	169	121	121
6,100	6,200	173	123	123
6,200	6,300	178	125	126
6,300	6,400	182	127	131
6,400	6,500	187	129	135
6,500	6,600	191	131	140
6,600	6,700	196	133	144
6,700	6,800	200	135	149
6,800	6,900	205	137	153
6,900	7,000	209	139	158

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>7,000</b>				
7,000	7,100	214	141	162
7,100	7,200	218	143	167
7,200	7,300	223	145	171
7,300	7,400	227	147	176
7,400	7,500	232	149	180
7,500	7,600	236	151	185
7,600	7,700	241	153	189
7,700	7,800	245	155	194
7,800	7,900	250	157	198
7,900	8,000	254	159	203
<b>8,000</b>				
8,000	8,100	259	161	207
8,100	8,200	263	163	212
8,200	8,300	268	165	216
8,300	8,400	275	170	221
8,400	8,500	282	174	225
8,500	8,600	289	179	230
8,600	8,700	296	183	234
8,700	8,800	303	188	239
8,800	8,900	310	192	243
8,900	9,000	317	197	248
<b>9,000</b>				
9,000	9,100	324	201	252
9,100	9,200	331	206	257
9,200	9,300	338	210	261
9,300	9,400	345	215	266
9,400	9,500	352	219	270
9,500	9,600	359	224	275
9,600	9,700	366	228	279
9,700	9,800	373	233	284
9,800	9,900	380	237	288
9,900	10,000	387	242	293
<b>10,000</b>				
10,000	10,100	394	246	297
10,100	10,200	401	251	302
10,200	10,300	408	255	306
10,300	10,400	415	260	311
10,400	10,500	422	264	315
10,500	10,600	429	269	320
10,600	10,700	436	273	324
10,700	10,800	443	278	329
10,800	10,900	450	282	333
10,900	11,000	457	287	338
<b>11,000</b>				
11,000	11,100	464	291	342
11,100	11,200	471	296	347
11,200	11,300	478	300	351
11,300	11,400	485	305	356
11,400	11,500	492	309	360
11,500	11,600	499	314	365
11,600	11,700	506	318	369
11,700	11,800	513	323	374
11,800	11,900	520	327	378
11,900	12,000	527	332	383
<b>12,000</b>				
12,000	12,100	534	336	387
12,100	12,200	541	341	392
12,200	12,300	548	345	396
12,300	12,400	555	350	401
12,400	12,500	562	354	407
12,500	12,600	569	359	414
12,600	12,700	576	363	421
12,700	12,800	583	368	428
12,800	12,900	590	372	435
12,900	13,000	597	377	442
<b>13,000</b>				
13,000	13,100	604	381	449
13,100	13,200	611	386	456
13,200	13,300	618	390	463
13,300	13,400	625	395	470
13,400	13,500	632	399	477
13,500	13,600	639	404	484
13,600	13,700	646	408	491
13,700	13,800	653	413	498
13,800	13,900	660	417	505
13,900	14,000	667	422	512

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>14,000</b>				
14,000	14,100	674	426	519
14,100	14,200	681	431	526
14,200	14,300	688	435	533
14,300	14,400	695	440	540
14,400	14,500	702	444	547
14,500	14,600	709	449	554
14,600	14,700	716	453	561
14,700	14,800	723	458	568
14,800	14,900	730	462	575
14,900	15,000	737	467	582
<b>15,000</b>				
15,000	15,100	744	471	589
15,100	15,200	751	476	596
15,200	15,300	758	480	603
15,300	15,400	765	485	610
15,400	15,500	772	489	617
15,500	15,600	779	494	624
15,600	15,700	786	498	631
15,700	15,800	793	503	638
15,800	15,900	800	507	645
15,900	16,000	807	512	652
<b>16,000</b>				
16,000	16,100	814	516	659
16,100	16,200	821	521	666
16,200	16,300	828	525	673
16,300	16,400	835	530	680
16,400	16,500	842	534	687
16,500	16,600	850	540	694
16,600	16,700	859	547	701
16,700	16,800	867	554	708
16,800	16,900	876	561	715
16,900	17,000	884	568	722
<b>17,000</b>				
17,000	17,100	893	575	729
17,100	17,200	901	582	736
17,200	17,300	910	589	743
17,300	17,400	918	596	750
17,400	17,500	927	603	757
17,500	17,600	935	610	764
17,600	17,700	944	617	771
17,700	17,800	952	624	778
17,800	17,900	961	631	785
17,900	18,000	969	638	792
<b>18,000</b>				
18,000	18,100	978	645	799
18,100	18,200	986	652	806
18,200	18,300	995	659	813
18,300	18,400	1,003	666	820
18,400	18,500	1,012	673	827
18,500	18,600	1,020	680	834
18,600	18,700	1,029	687	841
18,700	18,800	1,037	694	848
18,800	18,900	1,046	701	855
18,900	19,000	1,054	708	862
<b>19,000</b>				
19,000	19,100	1,063	715	869
19,100	19,200	1,071	722	876
19,200	19,300	1,080	729	883
19,300	19,400	1,088	736	890
19,400	19,500	1,097	743	897
19,500	19,600	1,105	750	904
19,600	19,700	1,114	757	911
19,700	19,800	1,122	764	918
19,800	19,900	1,131	771	925
19,900	20,000	1,139	778	932
<b>20,000</b>				
20,000	20,100	1,148	785	939
20,100	20,200	1,156	792	946
20,200	20,300	1,165	799	953
20,300	20,400	1,173	806	960
20,400	20,500	1,182	813	967
20,500	20,600	1,190	820	974
20,600	20,700	1,199	827	981
20,700	20,800	1,207	834	988
20,800	20,900	1,216	841	995
20,900	21,000	1,224	848	1,002

\*This column must also be used by a surviving spouse with dependent child

**2001 MAINE INCOME TAX TABLE**

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>21,000</b>				
21,000	21,100	1,233	855	1,009
21,100	21,200	1,241	862	1,016
21,200	21,300	1,250	869	1,023
21,300	21,400	1,258	876	1,030
21,400	21,500	1,267	883	1,037
21,500	21,600	1,275	890	1,044
21,600	21,700	1,284	897	1,051
21,700	21,800	1,292	904	1,058
21,800	21,900	1,301	911	1,065
21,900	22,000	1,309	918	1,072
<b>22,000</b>				
22,000	22,100	1,318	925	1,079
22,100	22,200	1,326	932	1,086
22,200	22,300	1,335	939	1,093
22,300	22,400	1,343	946	1,100
22,400	22,500	1,352	953	1,107
22,500	22,600	1,360	960	1,114
22,600	22,700	1,369	967	1,121
22,700	22,800	1,377	974	1,128
22,800	22,900	1,386	981	1,135
22,900	23,000	1,394	988	1,142
<b>23,000</b>				
23,000	23,100	1,403	995	1,149
23,100	23,200	1,411	1,002	1,156
23,200	23,300	1,420	1,009	1,163
23,300	23,400	1,428	1,016	1,170
23,400	23,500	1,437	1,023	1,177
23,500	23,600	1,445	1,030	1,184
23,600	23,700	1,454	1,037	1,191
23,700	23,800	1,462	1,044	1,198
23,800	23,900	1,471	1,051	1,205
23,900	24,000	1,479	1,058	1,212
<b>24,000</b>				
24,000	24,100	1,488	1,065	1,219
24,100	24,200	1,496	1,072	1,226
24,200	24,300	1,505	1,079	1,233
24,300	24,400	1,513	1,086	1,240
24,400	24,500	1,522	1,093	1,247
24,500	24,600	1,530	1,100	1,254
24,600	24,700	1,539	1,107	1,261
24,700	24,800	1,547	1,114	1,268
24,800	24,900	1,556	1,121	1,277
24,900	25,000	1,564	1,128	1,285
<b>25,000</b>				
25,000	25,100	1,573	1,135	1,294
25,100	25,200	1,581	1,142	1,302
25,200	25,300	1,590	1,149	1,311
25,300	25,400	1,598	1,156	1,319
25,400	25,500	1,607	1,163	1,328
25,500	25,600	1,615	1,170	1,336
25,600	25,700	1,624	1,177	1,345
25,700	25,800	1,632	1,184	1,353
25,800	25,900	1,641	1,191	1,362
25,900	26,000	1,649	1,198	1,370
<b>26,000</b>				
26,000	26,100	1,658	1,205	1,379
26,100	26,200	1,666	1,212	1,387
26,200	26,300	1,675	1,219	1,396
26,300	26,400	1,683	1,226	1,404
26,400	26,500	1,692	1,233	1,413
26,500	26,600	1,700	1,240	1,421
26,600	26,700	1,709	1,247	1,430
26,700	26,800	1,717	1,254	1,438
26,800	26,900	1,726	1,261	1,447
26,900	27,000	1,734	1,268	1,455
<b>27,000</b>				
27,000	27,100	1,743	1,275	1,464
27,100	27,200	1,751	1,282	1,472
27,200	27,300	1,760	1,289	1,481
27,300	27,400	1,768	1,296	1,489
27,400	27,500	1,777	1,303	1,498
27,500	27,600	1,785	1,310	1,506
27,600	27,700	1,794	1,317	1,515
27,700	27,800	1,802	1,324	1,523
27,800	27,900	1,811	1,331	1,532
27,900	28,000	1,819	1,338	1,540

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>28,000</b>				
28,000	28,100	1,828	1,345	1,549
28,100	28,200	1,836	1,352	1,557
28,200	28,300	1,845	1,359	1,566
28,300	28,400	1,853	1,366	1,574
28,400	28,500	1,862	1,373	1,583
28,500	28,600	1,870	1,380	1,591
28,600	28,700	1,879	1,387	1,600
28,700	28,800	1,887	1,394	1,608
28,800	28,900	1,896	1,401	1,617
28,900	29,000	1,904	1,408	1,625
<b>29,000</b>				
29,000	29,100	1,913	1,415	1,634
29,100	29,200	1,921	1,422	1,642
29,200	29,300	1,930	1,429	1,651
29,300	29,400	1,938	1,436	1,659
29,400	29,500	1,947	1,443	1,668
29,500	29,600	1,955	1,450	1,676
29,600	29,700	1,964	1,457	1,685
29,700	29,800	1,972	1,464	1,693
29,800	29,900	1,981	1,471	1,702
29,900	30,000	1,989	1,478	1,710
<b>30,000</b>				
30,000	30,100	1,998	1,485	1,719
30,100	30,200	2,006	1,492	1,727
30,200	30,300	2,015	1,499	1,736
30,300	30,400	2,023	1,506	1,744
30,400	30,500	2,032	1,513	1,753
30,500	30,600	2,040	1,520	1,761
30,600	30,700	2,049	1,527	1,770
30,700	30,800	2,057	1,534	1,778
30,800	30,900	2,066	1,541	1,787
30,900	31,000	2,074	1,548	1,795
<b>31,000</b>				
31,000	31,100	2,083	1,555	1,804
31,100	31,200	2,091	1,562	1,812
31,200	31,300	2,100	1,569	1,821
31,300	31,400	2,108	1,576	1,829
31,400	31,500	2,117	1,583	1,838
31,500	31,600	2,125	1,590	1,846
31,600	31,700	2,134	1,597	1,855
31,700	31,800	2,142	1,604	1,863
31,800	31,900	2,151	1,611	1,872
31,900	32,000	2,159	1,618	1,880
<b>32,000</b>				
32,000	32,100	2,168	1,625	1,889
32,100	32,200	2,176	1,632	1,897
32,200	32,300	2,185	1,639	1,906
32,300	32,400	2,193	1,646	1,914
32,400	32,500	2,202	1,653	1,923
32,500	32,600	2,210	1,660	1,931
32,600	32,700	2,219	1,667	1,940
32,700	32,800	2,227	1,674	1,948
32,800	32,900	2,236	1,681	1,957
32,900	33,000	2,244	1,688	1,965
<b>33,000</b>				
33,000	33,100	2,253	1,695	1,974
33,100	33,200	2,261	1,704	1,982
33,200	33,300	2,270	1,712	1,991
33,300	33,400	2,278	1,721	1,999
33,400	33,500	2,287	1,729	2,008
33,500	33,600	2,295	1,738	2,016
33,600	33,700	2,304	1,746	2,025
33,700	33,800	2,312	1,755	2,033
33,800	33,900	2,321	1,763	2,042
33,900	34,000	2,329	1,772	2,050
<b>34,000</b>				
34,000	34,100	2,338	1,780	2,059
34,100	34,200	2,346	1,789	2,067
34,200	34,300	2,355	1,797	2,076
34,300	34,400	2,363	1,806	2,084
34,400	34,500	2,372	1,814	2,093
34,500	34,600	2,380	1,823	2,101
34,600	34,700	2,389	1,831	2,110
34,700	34,800	2,397	1,840	2,118
34,800	34,900	2,406	1,848	2,127
34,900	35,000	2,414	1,857	2,135

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>35,000</b>				
35,000	35,100	2,423	1,865	2,144
35,100	35,200	2,431	1,874	2,152
35,200	35,300	2,440	1,882	2,161
35,300	35,400	2,448	1,891	2,169
35,400	35,500	2,457	1,899	2,178
35,500	35,600	2,465	1,908	2,186
35,600	35,700	2,474	1,916	2,195
35,700	35,800	2,482	1,925	2,203
35,800	35,900	2,491	1,933	2,212
35,900	36,000	2,499	1,942	2,220
<b>36,000</b>				
36,000	36,100	2,508	1,950	2,229
36,100	36,200	2,516	1,959	2,237
36,200	36,300	2,525	1,967	2,246
36,300	36,400	2,533	1,976	2,254
36,400	36,500	2,542	1,984	2,263
36,500	36,600	2,550	1,993	2,271
36,600	36,700	2,559	2,001	2,280
36,700	36,800	2,567	2,010	2,288
36,800	36,900	2,576	2,018	2,297
36,900	37,000	2,584	2,027	2,305
<b>37,000</b>				
37,000	37,100	2,593	2,035	2,314
37,100	37,200	2,601	2,044	2,322
37,200	37,300	2,610	2,052	2,331
37,300	37,400	2,618	2,061	2,339
37,400	37,500	2,627	2,069	2,348
37,500	37,600	2,635	2,078	2,356
37,600	37,700	2,644	2,086	2,365
37,700	37,800	2,652	2,095	2,373
37,800	37,900	2,661	2,103	2,382
37,900	38,000	2,669	2,112	2,390
<b>38,000</b>				
38,000	38,100	2,678	2,120	2,399
38,100	38,200	2,686	2,129	2,407
38,200	38,300	2,695	2,137	2,416
38,300	38,400	2,703	2,146	2,424
38,400	38,500	2,712	2,154	2,433
38,500	38,600	2,720	2,163	2,441
38,600	38,700	2,729	2,171	2,450
38,700	38,800	2,737	2,180	2,458
38,800	38,900	2,746	2,188	2,467
38,900	39,000	2,754	2,197	2,475
<b>39,000</b>				
39,000	39,100	2,763	2,205	2,484
39,100	39,200	2,771	2,214	2,492
39,200	39,300	2,780	2,222	2,501
39,300	39,400	2,788	2,231	2,509
39,400	39,500	2,797	2,239	2,518
39,500	39,600	2,805	2,248	2,526
39,600	39,700	2,814	2,256	2,535
39,700	39,800	2,822	2,265	2,543
39,800	39,900	2,831	2,273	2,552
39,900	40,000	2,839	2,282	2,560
<b>40,000</b>				
40,000	40,100	2,848	2,290	2,569
40,100	40,200	2,856	2,299	2,577
40,200	40,300	2,865	2,307	2,586
40,300	40,400	2,873	2,316	2,594
40,400	40,500	2,882	2,324	2,603
40,500	40,600	2,890	2,333	2,611
40,600	40,700	2,899	2,341	2,620
40,700	40,800	2,907	2,350	2,628
40,800	40,900	2,9		

**2001 MAINE INCOME TAX TABLE**

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>42,000</b>				
42,000	42,100	3,018	2,460	2,739
42,100	42,200	3,026	2,469	2,747
42,200	42,300	3,035	2,477	2,756
42,300	42,400	3,043	2,486	2,764
42,400	42,500	3,052	2,494	2,773
42,500	42,600	3,060	2,503	2,781
42,600	42,700	3,069	2,511	2,790
42,700	42,800	3,077	2,520	2,798
42,800	42,900	3,086	2,528	2,807
42,900	43,000	3,094	2,537	2,815
<b>43,000</b>				
43,000	43,100	3,103	2,545	2,824
43,100	43,200	3,111	2,554	2,832
43,200	43,300	3,120	2,562	2,841
43,300	43,400	3,128	2,571	2,849
43,400	43,500	3,137	2,579	2,858
43,500	43,600	3,145	2,588	2,866
43,600	43,700	3,154	2,596	2,875
43,700	43,800	3,162	2,605	2,883
43,800	43,900	3,171	2,613	2,892
43,900	44,000	3,179	2,622	2,900
<b>44,000</b>				
44,000	44,100	3,188	2,630	2,909
44,100	44,200	3,196	2,639	2,917
44,200	44,300	3,205	2,647	2,926
44,300	44,400	3,213	2,656	2,934
44,400	44,500	3,222	2,664	2,943
44,500	44,600	3,230	2,673	2,951
44,600	44,700	3,239	2,681	2,960
44,700	44,800	3,247	2,690	2,968
44,800	44,900	3,256	2,698	2,977
44,900	45,000	3,264	2,707	2,985
<b>45,000</b>				
45,000	45,100	3,273	2,715	2,994
45,100	45,200	3,281	2,724	3,002
45,200	45,300	3,290	2,732	3,011
45,300	45,400	3,298	2,741	3,019
45,400	45,500	3,307	2,749	3,028
45,500	45,600	3,315	2,758	3,036
45,600	45,700	3,324	2,766	3,045
45,700	45,800	3,332	2,775	3,053
45,800	45,900	3,341	2,783	3,062
45,900	46,000	3,349	2,792	3,070
<b>46,000</b>				
46,000	46,100	3,358	2,800	3,079
46,100	46,200	3,366	2,809	3,087
46,200	46,300	3,375	2,817	3,096
46,300	46,400	3,383	2,826	3,104
46,400	46,500	3,392	2,834	3,113
46,500	46,600	3,400	2,843	3,121
46,600	46,700	3,409	2,851	3,130
46,700	46,800	3,417	2,860	3,138
46,800	46,900	3,426	2,868	3,147
46,900	47,000	3,434	2,877	3,155
<b>47,000</b>				
47,000	47,100	3,443	2,885	3,164
47,100	47,200	3,451	2,894	3,172
47,200	47,300	3,460	2,902	3,181
47,300	47,400	3,468	2,911	3,189
47,400	47,500	3,477	2,919	3,198
47,500	47,600	3,485	2,928	3,206
47,600	47,700	3,494	2,936	3,215
47,700	47,800	3,502	2,945	3,223
47,800	47,900	3,511	2,953	3,232
47,900	48,000	3,519	2,962	3,240
<b>48,000</b>				
48,000	48,100	3,528	2,970	3,249
48,100	48,200	3,536	2,979	3,257
48,200	48,300	3,545	2,987	3,266
48,300	48,400	3,553	2,996	3,274
48,400	48,500	3,562	3,004	3,283
48,500	48,600	3,570	3,013	3,291
48,600	48,700	3,579	3,021	3,300
48,700	48,800	3,587	3,030	3,308
48,800	48,900	3,596	3,038	3,317
48,900	49,000	3,604	3,047	3,325

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>49,000</b>				
49,000	49,100	3,613	3,055	3,334
49,100	49,200	3,621	3,064	3,342
49,200	49,300	3,630	3,072	3,351
49,300	49,400	3,638	3,081	3,359
49,400	49,500	3,647	3,089	3,368
49,500	49,600	3,655	3,098	3,376
49,600	49,700	3,664	3,106	3,385
49,700	49,800	3,672	3,115	3,393
49,800	49,900	3,681	3,123	3,402
49,900	50,000	3,689	3,132	3,410
<b>50,000</b>				
50,000	50,100	3,698	3,140	3,419
50,100	50,200	3,706	3,149	3,427
50,200	50,300	3,715	3,157	3,436
50,300	50,400	3,723	3,166	3,444
50,400	50,500	3,732	3,174	3,453
50,500	50,600	3,740	3,183	3,461
50,600	50,700	3,749	3,191	3,470
50,700	50,800	3,757	3,200	3,478
50,800	50,900	3,766	3,208	3,487
50,900	51,000	3,774	3,217	3,495
<b>51,000</b>				
51,000	51,100	3,783	3,225	3,504
51,100	51,200	3,791	3,234	3,512
51,200	51,300	3,800	3,242	3,521
51,300	51,400	3,808	3,251	3,529
51,400	51,500	3,817	3,259	3,538
51,500	51,600	3,825	3,268	3,546
51,600	51,700	3,834	3,276	3,555
51,700	51,800	3,842	3,285	3,563
51,800	51,900	3,851	3,293	3,572
51,900	52,000	3,859	3,302	3,580
<b>52,000</b>				
52,000	52,100	3,868	3,310	3,589
52,100	52,200	3,876	3,319	3,597
52,200	52,300	3,885	3,327	3,606
52,300	52,400	3,893	3,336	3,614
52,400	52,500	3,902	3,344	3,623
52,500	52,600	3,910	3,353	3,631
52,600	52,700	3,919	3,361	3,640
52,700	52,800	3,927	3,370	3,648
52,800	52,900	3,936	3,378	3,657
52,900	53,000	3,944	3,387	3,665
<b>53,000</b>				
53,000	53,100	3,953	3,395	3,674
53,100	53,200	3,961	3,404	3,682
53,200	53,300	3,970	3,412	3,691
53,300	53,400	3,978	3,421	3,699
53,400	53,500	3,987	3,429	3,708
53,500	53,600	3,995	3,438	3,716
53,600	53,700	4,004	3,446	3,725
53,700	53,800	4,012	3,455	3,733
53,800	53,900	4,021	3,463	3,742
53,900	54,000	4,029	3,472	3,750
<b>54,000</b>				
54,000	54,100	4,038	3,480	3,759
54,100	54,200	4,046	3,489	3,767
54,200	54,300	4,055	3,497	3,776
54,300	54,400	4,063	3,506	3,784
54,400	54,500	4,072	3,514	3,793
54,500	54,600	4,080	3,523	3,801
54,600	54,700	4,089	3,531	3,810
54,700	54,800	4,097	3,540	3,818
54,800	54,900	4,106	3,548	3,827
54,900	55,000	4,114	3,557	3,835
<b>55,000</b>				
55,000	55,100	4,123	3,565	3,844
55,100	55,200	4,131	3,574	3,852
55,200	55,300	4,140	3,582	3,861
55,300	55,400	4,148	3,591	3,869
55,400	55,500	4,157	3,599	3,878
55,500	55,600	4,165	3,608	3,886
55,600	55,700	4,174	3,616	3,895
55,700	55,800	4,182	3,625	3,903
55,800	55,900	4,191	3,633	3,912
55,900	56,000	4,199	3,642	3,920

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>56,000</b>				
56,000	56,100	4,208	3,650	3,929
56,100	56,200	4,216	3,659	3,937
56,200	56,300	4,225	3,667	3,946
56,300	56,400	4,233	3,676	3,954
56,400	56,500	4,242	3,684	3,963
56,500	56,600	4,250	3,693	3,971
56,600	56,700	4,259	3,701	3,980
56,700	56,800	4,267	3,710	3,988
56,800	56,900	4,276	3,718	3,997
56,900	57,000	4,284	3,727	4,005
<b>57,000</b>				
57,000	57,100	4,293	3,735	4,014
57,100	57,200	4,301	3,744	4,022
57,200	57,300	4,310	3,752	4,031
57,300	57,400	4,318	3,761	4,039
57,400	57,500	4,327	3,769	4,048
57,500	57,600	4,335	3,778	4,056
57,600	57,700	4,344	3,786	4,065
57,700	57,800	4,352	3,795	4,073
57,800	57,900	4,361	3,803	4,082
57,900	58,000	4,369	3,812	4,090
<b>58,000</b>				
58,000	58,100	4,378	3,820	4,099
58,100	58,200	4,386	3,829	4,107
58,200	58,300	4,395	3,837	4,116
58,300	58,400	4,403	3,846	4,124
58,400	58,500	4,412	3,854	4,133
58,500	58,600	4,420	3,863	4,141
58,600	58,700	4,429	3,871	4,150
58,700	58,800	4,437	3,880	4,158
58,800	58,900	4,446	3,888	4,167
58,900	59,000	4,454	3,897	4,175
<b>59,000</b>				
59,000	59,100	4,463	3,905	4,184
59,100	59,200	4,471	3,914	4,192
59,200	59,300	4,480	3,922	4,201
59,300	59,400	4,488	3,931	4,209
59,400	59,500	4,497	3,939	4,218
59,500	59,600	4,505	3,948	4,226
59,600	59,700	4,514	3,956	4,235
59,700	59,800	4,522	3,965	4,243
59,800	59,900	4,531	3,973	4,252
59,900	60,000	4,539	3,982	4,260
<b>60,000</b>				
60,000	60,100	4,548	3,990	4,269
60,100	60,200	4,556	3,999	4,277
60,200	60,300	4,565	4,007	4,286
60,300	60,400	4,573	4,016	4,294
60,400	60,500	4,582	4,024	4,303
60,500	60,600	4,590	4,033	4,311
60,600	60,700	4,599	4,041	4,320
60,700	60,800	4,607	4,050	4,328
60,800	60,900	4,616	4,058	4,337
60,900	61,000	4,624	4,067	4,345
<b>61,000</b>				
61,000	61,100	4,633	4,075	4,354
61,100	61,200	4,641	4,084	4,362
61,200	61,300	4,650	4,092	4,371
61,300	61,400	4,658	4,101	4,379
61,400	61,500	4,667	4,109	4,388
61,500	61,600	4,675	4,118	4,396
61,600	61,700	4,684	4,126	4,405
61,700	61,800	4,692	4,135	4,413
61,800	61,900	4,701	4,143	4,422
61,900</				

**2001 MAINE INCOME TAX TABLE**

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>63,000</b>				
63,000	63,100	4,803	4,245	4,524
63,100	63,200	4,811	4,254	4,532
63,200	63,300	4,820	4,262	4,541
63,300	63,400	4,828	4,271	4,549
63,400	63,500	4,837	4,279	4,558
63,500	63,600	4,845	4,288	4,566
63,600	63,700	4,854	4,296	4,575
63,700	63,800	4,862	4,305	4,583
63,800	63,900	4,871	4,313	4,592
63,900	64,000	4,879	4,322	4,600
<b>64,000</b>				
64,000	64,100	4,888	4,330	4,609
64,100	64,200	4,896	4,339	4,617
64,200	64,300	4,905	4,347	4,626
64,300	64,400	4,913	4,356	4,634
64,400	64,500	4,922	4,364	4,643
64,500	64,600	4,930	4,373	4,651
64,600	64,700	4,939	4,381	4,660
64,700	64,800	4,947	4,390	4,668
64,800	64,900	4,956	4,398	4,677
64,900	65,000	4,964	4,407	4,685
<b>65,000</b>				
65,000	65,100	4,973	4,415	4,694
65,100	65,200	4,981	4,424	4,702
65,200	65,300	4,990	4,432	4,711
65,300	65,400	4,998	4,441	4,719
65,400	65,500	5,007	4,449	4,728
65,500	65,600	5,015	4,458	4,736
65,600	65,700	5,024	4,466	4,745
65,700	65,800	5,032	4,475	4,753
65,800	65,900	5,041	4,483	4,762
65,900	66,000	5,049	4,492	4,770
<b>66,000</b>				
66,000	66,100	5,058	4,500	4,779
66,100	66,200	5,066	4,509	4,787
66,200	66,300	5,075	4,517	4,796
66,300	66,400	5,083	4,526	4,804
66,400	66,500	5,092	4,534	4,813
66,500	66,600	5,100	4,543	4,821
66,600	66,700	5,109	4,551	4,830
66,700	66,800	5,117	4,560	4,838
66,800	66,900	5,126	4,568	4,847
66,900	67,000	5,134	4,577	4,855
<b>67,000</b>				
67,000	67,100	5,143	4,585	4,864
67,100	67,200	5,151	4,594	4,872
67,200	67,300	5,160	4,602	4,881
67,300	67,400	5,168	4,611	4,889
67,400	67,500	5,177	4,619	4,898
67,500	67,600	5,185	4,628	4,906
67,600	67,700	5,194	4,636	4,915
67,700	67,800	5,202	4,645	4,923
67,800	67,900	5,211	4,653	4,932
67,900	68,000	5,219	4,662	4,940
<b>68,000</b>				
68,000	68,100	5,228	4,670	4,949
68,100	68,200	5,236	4,679	4,957
68,200	68,300	5,245	4,687	4,966
68,300	68,400	5,253	4,696	4,974
68,400	68,500	5,262	4,704	4,983
68,500	68,600	5,270	4,713	4,991
68,600	68,700	5,279	4,721	5,000
68,700	68,800	5,287	4,730	5,008
68,800	68,900	5,296	4,738	5,017
68,900	69,000	5,304	4,747	5,025
<b>69,000</b>				
69,000	69,100	5,313	4,755	5,034
69,100	69,200	5,321	4,764	5,042
69,200	69,300	5,330	4,772	5,051
69,300	69,400	5,338	4,781	5,059
69,400	69,500	5,347	4,789	5,068
69,500	69,600	5,355	4,798	5,076
69,600	69,700	5,364	4,806	5,085
69,700	69,800	5,372	4,815	5,093
69,800	69,900	5,381	4,823	5,102
69,900	70,000	5,389	4,832	5,110

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>70,000</b>				
70,000	70,100	5,398	4,840	5,119
70,100	70,200	5,406	4,849	5,127
70,200	70,300	5,415	4,857	5,136
70,300	70,400	5,423	4,866	5,144
70,400	70,500	5,432	4,874	5,153
70,500	70,600	5,440	4,883	5,161
70,600	70,700	5,449	4,891	5,170
70,700	70,800	5,457	4,900	5,178
70,800	70,900	5,466	4,908	5,187
70,900	71,000	5,474	4,917	5,195
<b>71,000</b>				
71,000	71,100	5,483	4,925	5,204
71,100	71,200	5,491	4,934	5,212
71,200	71,300	5,500	4,942	5,221
71,300	71,400	5,508	4,951	5,229
71,400	71,500	5,517	4,959	5,238
71,500	71,600	5,525	4,968	5,246
71,600	71,700	5,534	4,976	5,255
71,700	71,800	5,542	4,985	5,263
71,800	71,900	5,551	4,993	5,272
71,900	72,000	5,559	5,002	5,280
<b>72,000</b>				
72,000	72,100	5,568	5,010	5,289
72,100	72,200	5,576	5,019	5,297
72,200	72,300	5,585	5,027	5,306
72,300	72,400	5,593	5,036	5,314
72,400	72,500	5,602	5,044	5,323
72,500	72,600	5,610	5,053	5,331
72,600	72,700	5,619	5,061	5,340
72,700	72,800	5,627	5,070	5,348
72,800	72,900	5,636	5,078	5,357
72,900	73,000	5,644	5,087	5,365
<b>73,000</b>				
73,000	73,100	5,653	5,095	5,374
73,100	73,200	5,661	5,104	5,382
73,200	73,300	5,670	5,112	5,391
73,300	73,400	5,678	5,121	5,399
73,400	73,500	5,687	5,129	5,408
73,500	73,600	5,695	5,138	5,416
73,600	73,700	5,704	5,146	5,425
73,700	73,800	5,712	5,155	5,433
73,800	73,900	5,721	5,163	5,442
73,900	74,000	5,729	5,172	5,450
<b>74,000</b>				
74,000	74,100	5,738	5,180	5,459
74,100	74,200	5,746	5,189	5,467
74,200	74,300	5,755	5,197	5,476
74,300	74,400	5,763	5,206	5,484
74,400	74,500	5,772	5,214	5,493
74,500	74,600	5,780	5,223	5,501
74,600	74,700	5,789	5,231	5,510
74,700	74,800	5,797	5,240	5,518
74,800	74,900	5,806	5,248	5,527
74,900	75,000	5,814	5,257	5,535
<b>75,000</b>				
75,000	75,100	5,823	5,265	5,544
75,100	75,200	5,831	5,274	5,552
75,200	75,300	5,840	5,282	5,561
75,300	75,400	5,848	5,291	5,569
75,400	75,500	5,857	5,299	5,578
75,500	75,600	5,865	5,308	5,586
75,600	75,700	5,874	5,316	5,595
75,700	75,800	5,882	5,325	5,603
75,800	75,900	5,891	5,333	5,612
75,900	76,000	5,899	5,342	5,620
<b>76,000</b>				
76,000	76,100	5,908	5,350	5,629
76,100	76,200	5,916	5,359	5,637
76,200	76,300	5,925	5,367	5,646
76,300	76,400	5,933	5,376	5,654
76,400	76,500	5,942	5,384	5,663
76,500	76,600	5,950	5,393	5,671
76,600	76,700	5,959	5,401	5,680
76,700	76,800	5,967	5,410	5,688
76,800	76,900	5,976	5,418	5,697
76,900	77,000	5,984	5,427	5,705

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>77,000</b>				
77,000	77,100	5,993	5,435	5,714
77,100	77,200	6,001	5,444	5,722
77,200	77,300	6,010	5,452	5,731
77,300	77,400	6,018	5,461	5,739
77,400	77,500	6,027	5,469	5,748
77,500	77,600	6,035	5,478	5,756
77,600	77,700	6,044	5,486	5,765
77,700	77,800	6,052	5,495	5,773
77,800	77,900	6,061	5,503	5,782
77,900	78,000	6,069	5,512	5,790
<b>78,000</b>				
78,000	78,100	6,078	5,520	5,799
78,100	78,200	6,086	5,529	5,807
78,200	78,300	6,095	5,537	5,816
78,300	78,400	6,103	5,546	5,824
78,400	78,500	6,112	5,554	5,833
78,500	78,600	6,120	5,563	5,841
78,600	78,700	6,129	5,571	5,850
78,700	78,800	6,137	5,580	5,858
78,800	78,900	6,146	5,588	5,867
78,900	79,000	6,154	5,597	5,875
<b>79,000</b>				
79,000	79,100	6,163	5,605	5,884
79,100	79,200	6,171	5,614	5,892
79,200	79,300	6,180	5,622	5,901
79,300	79,400	6,188	5,631	5,909
79,400	79,500	6,197	5,639	5,918
79,500	79,600	6,205	5,648	5,926
79,600	79,700	6,214	5,656	5,935
79,700	79,800	6,222	5,665	5,943
79,800	79,900	6,231	5,673	5,952
79,900	80,000	6,239	5,682	5,960
<b>80,000</b>				
80,000	80,100	6,248	5,690	5,969
80,100	80,200	6,256	5,699	5,977
80,200	80,300	6,265	5,707	5,986
80,300	80,400	6,273	5,716	5,994
80,400	80,500	6,282	5,724	6,003
80,500	80,600	6,290	5,733	6,011
80,600	80,700	6,299	5,741	6,020
80,700	80,800	6,307	5,750	6,028
80,800	80,900	6,316	5,758	6,037
80,900	81,000	6,324	5,767	6,045
<b>81,000</b>				
81,000	81,100	6,333	5,775	6,054
81,100	81,200	6,341	5,784	6,062
81,200	81,300	6,350	5,792	6,071
81,300	81,400	6,358	5,801	6,079
81,400	81,500	6,367	5,809	6,088
81,500	81,600	6,375	5,818	6,096
81,600	81,700	6,384	5,826	6,105
81,700	81,800	6,392	5,835	6,113
81,800	81,900	6,401	5,843	6,122
81,900	82,000	6,409	5,852	6,130
<b>82,000</b>				
82,000	82,100	6,418	5,860	6,139
82,100	82,200	6,426	5,869	6,147
82,200	82,300	6,435	5,877	6,156
82,300	82,400	6,443	5,886	6,164
82,400	82,500	6,452	5,894	6,173
82,500	82,600	6,460	5,903	6,181
82,600	82,700	6,469	5,911	6,190
82,700	82,800	6,477	5,920	6,198
82,800	82,900	6,486	5,928	6,207
82,900</				

**2001 MAINE INCOME TAX TABLE**

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>84,000</b>				
84,000	84,100	6,588	6,030	6,309
84,100	84,200	6,596	6,039	6,317
84,200	84,300	6,605	6,047	6,326
84,300	84,400	6,613	6,056	6,334
84,400	84,500	6,622	6,064	6,343
84,500	84,600	6,630	6,073	6,351
84,600	84,700	6,639	6,081	6,360
84,700	84,800	6,647	6,090	6,368
84,800	84,900	6,656	6,098	6,377
84,900	85,000	6,664	6,107	6,385
<b>85,000</b>				
85,000	85,100	6,673	6,115	6,394
85,100	85,200	6,681	6,124	6,402
85,200	85,300	6,690	6,132	6,411
85,300	85,400	6,698	6,141	6,419
85,400	85,500	6,707	6,149	6,428
85,500	85,600	6,715	6,158	6,436
85,600	85,700	6,724	6,166	6,445
85,700	85,800	6,732	6,175	6,453
85,800	85,900	6,741	6,183	6,462
85,900	86,000	6,749	6,192	6,470
<b>86,000</b>				
86,000	86,100	6,758	6,200	6,479
86,100	86,200	6,766	6,209	6,487
86,200	86,300	6,775	6,217	6,496
86,300	86,400	6,783	6,226	6,504
86,400	86,500	6,792	6,234	6,513
86,500	86,600	6,800	6,243	6,521
86,600	86,700	6,809	6,251	6,530
86,700	86,800	6,817	6,260	6,538
86,800	86,900	6,826	6,268	6,547
86,900	87,000	6,834	6,277	6,555
<b>87,000</b>				
87,000	87,100	6,843	6,285	6,564
87,100	87,200	6,851	6,294	6,572
87,200	87,300	6,860	6,302	6,581
87,300	87,400	6,868	6,311	6,589
87,400	87,500	6,877	6,319	6,598
87,500	87,600	6,885	6,328	6,606
87,600	87,700	6,894	6,336	6,615
87,700	87,800	6,902	6,345	6,623
87,800	87,900	6,911	6,353	6,632
87,900	88,000	6,919	6,362	6,640
<b>88,000</b>				
88,000	88,100	6,928	6,370	6,649
88,100	88,200	6,936	6,379	6,657
88,200	88,300	6,945	6,387	6,666
88,300	88,400	6,953	6,396	6,674
88,400	88,500	6,962	6,404	6,683
88,500	88,600	6,970	6,413	6,691
88,600	88,700	6,979	6,421	6,700
88,700	88,800	6,987	6,430	6,708
88,800	88,900	6,996	6,438	6,717
88,900	89,000	7,004	6,447	6,725
<b>89,000</b>				
89,000	89,100	7,013	6,455	6,734
89,100	89,200	7,021	6,464	6,742
89,200	89,300	7,030	6,472	6,751
89,300	89,400	7,038	6,481	6,759
89,400	89,500	7,047	6,489	6,768
89,500	89,600	7,055	6,498	6,776
89,600	89,700	7,064	6,506	6,785
89,700	89,800	7,072	6,515	6,793
89,800	89,900	7,081	6,523	6,802
89,900	90,000	7,089	6,532	6,810
<b>90,000</b>				
90,000	90,100	7,098	6,540	6,819
90,100	90,200	7,106	6,549	6,827
90,200	90,300	7,115	6,557	6,836
90,300	90,400	7,123	6,566	6,844
90,400	90,500	7,132	6,574	6,853
90,500	90,600	7,140	6,583	6,861
90,600	90,700	7,149	6,591	6,870
90,700	90,800	7,157	6,600	6,878
90,800	90,900	7,166	6,608	6,887
90,900	91,000	7,174	6,617	6,895

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>91,000</b>				
91,000	91,100	7,183	6,625	6,904
91,100	91,200	7,191	6,634	6,912
91,200	91,300	7,200	6,642	6,921
91,300	91,400	7,208	6,651	6,929
91,400	91,500	7,217	6,659	6,938
91,500	91,600	7,225	6,668	6,946
91,600	91,700	7,234	6,676	6,955
91,700	91,800	7,242	6,685	6,963
91,800	91,900	7,251	6,693	6,972
91,900	92,000	7,259	6,702	6,980
<b>92,000</b>				
92,000	92,100	7,268	6,710	6,989
92,100	92,200	7,276	6,719	6,997
92,200	92,300	7,285	6,727	7,006
92,300	92,400	7,293	6,736	7,014
92,400	92,500	7,302	6,744	7,023
92,500	92,600	7,310	6,753	7,031
92,600	92,700	7,319	6,761	7,040
92,700	92,800	7,327	6,770	7,048
92,800	92,900	7,336	6,778	7,057
92,900	93,000	7,344	6,787	7,065
<b>93,000</b>				
93,000	93,100	7,353	6,795	7,074
93,100	93,200	7,361	6,804	7,082
93,200	93,300	7,370	6,812	7,091
93,300	93,400	7,378	6,821	7,099
93,400	93,500	7,387	6,829	7,108
93,500	93,600	7,395	6,838	7,116
93,600	93,700	7,404	6,846	7,125
93,700	93,800	7,412	6,855	7,133
93,800	93,900	7,421	6,863	7,142
93,900	94,000	7,429	6,872	7,150
<b>94,000</b>				
94,000	94,100	7,438	6,880	7,159
94,100	94,200	7,446	6,889	7,167
94,200	94,300	7,455	6,897	7,176
94,300	94,400	7,463	6,906	7,184
94,400	94,500	7,472	6,914	7,193
94,500	94,600	7,480	6,923	7,201
94,600	94,700	7,489	6,931	7,210
94,700	94,800	7,497	6,940	7,218
94,800	94,900	7,506	6,948	7,227
94,900	95,000	7,514	6,957	7,235
<b>95,000</b>				
95,000	95,100	7,523	6,965	7,244
95,100	95,200	7,531	6,974	7,252
95,200	95,300	7,540	6,982	7,261
95,300	95,400	7,548	6,991	7,269
95,400	95,500	7,557	6,999	7,278
95,500	95,600	7,565	7,008	7,286
95,600	95,700	7,574	7,016	7,295
95,700	95,800	7,582	7,025	7,303
95,800	95,900	7,591	7,033	7,312
95,900	96,000	7,599	7,042	7,320
<b>96,000</b>				
96,000	96,100	7,608	7,050	7,329
96,100	96,200	7,616	7,059	7,337
96,200	96,300	7,625	7,067	7,346
96,300	96,400	7,633	7,076	7,354
96,400	96,500	7,642	7,084	7,363
96,500	96,600	7,650	7,093	7,371
96,600	96,700	7,659	7,101	7,380
96,700	96,800	7,667	7,110	7,388
96,800	96,900	7,676	7,118	7,397
96,900	97,000	7,684	7,127	7,405
<b>97,000</b>				
97,000	97,100	7,693	7,135	7,414
97,100	97,200	7,701	7,144	7,422
97,200	97,300	7,710	7,152	7,431
97,300	97,400	7,718	7,161	7,439
97,400	97,500	7,727	7,169	7,448
97,500	97,600	7,735	7,178	7,456
97,600	97,700	7,744	7,186	7,465
97,700	97,800	7,752	7,195	7,473
97,800	97,900	7,761	7,203	7,482
97,900	98,000	7,769	7,212	7,490

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>98,000</b>				
98,000	98,100	7,778	7,220	7,499
98,100	98,200	7,786	7,229	7,507
98,200	98,300	7,795	7,237	7,516
98,300	98,400	7,803	7,246	7,524
98,400	98,500	7,812	7,254	7,533
98,500	98,600	7,820	7,263	7,541
98,600	98,700	7,829	7,271	7,550
98,700	98,800	7,837	7,280	7,558
98,800	98,900	7,846	7,288	7,567
98,900	99,000	7,854	7,297	7,575
<b>99,000</b>				
99,000	99,100	7,863	7,305	7,584
99,100	99,200	7,871	7,314	7,592
99,200	99,300	7,880	7,322	7,601
99,300	99,400	7,888	7,331	7,609
99,400	99,500	7,897	7,339	7,618
99,500	99,600	7,905	7,348	7,626
99,600	99,700	7,914	7,356	7,635
99,700	99,800	7,922	7,365	7,643
99,800	99,900	7,931	7,373	7,652
99,900	100,000	7,939	7,382	7,660
100,000 and over		7,944 plus 8.5% of excess over \$100,000	7,386 plus 8.5% of excess over \$100,000	7,664 plus 8.5% of excess over \$100,000

\*This column must also be used by a surviving spouse with dependent child

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