

State of Maine - Individual Income Tax

2009 Rates

2009 Cost-of-living adjustment is 1.209

Note: The 2009 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.209, by the dollar amounts of the tax rate tables specified in 36 M.R.S.A. § 5111 subsections 1-B, 2-B and 3-B (see 36 M.R.S.A. § 5403). The personal exemption amount is not subject to an inflation adjustment for tax year 2009.

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

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

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

Tax Rate Schedule #2

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

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

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

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

Personal Exemption: \$2,850

Standard Deduction: Single - \$5,700

Head-of-Household - \$8,350

Married Filing Jointly - \$9,500

Married Filing Separate - \$4,750

Additional Amount for Age or Blindness:

\$1,100 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,200 if one spouse is 65 or over and blind, \$2,200* if both spouses are 65 or over, \$4,400* if both spouses are 65 or over and blind, etc.

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

\$1,400 if unmarried (single or head-of-household). The additional amount is \$2,800 if the individual is both 65 or over and blind.

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