

State of Maine - Individual Income Tax

2010 Rates

2010 Cost-of-living adjustment is 1.185

Note: The 2010 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.185, 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 2010.

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

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$4,950	2.0% of the taxable income
\$ 4,950 but less than \$9,850	\$ 99 plus 4.5% of excess over \$ 4,950
\$ 9,850 but less than \$19,750	\$ 320 plus 7.0% of excess over \$ 9,850
\$19,750 or more	\$1,013 plus 8.5% of excess over \$19,750

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 \$7,450	2.0% of the taxable income
\$ 7,450 but less than \$14,800	\$ 149 plus 4.5% of excess over \$ 7,450
\$14,800 but less than \$29,650	\$ 480 plus 7.0% of excess over \$14,800
\$29,650 or more	\$1,520 plus 8.5% of excess over \$29,650

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$9,950	2.0% of the taxable income
\$ 9,950 but less than \$19,750	\$ 199 plus 4.5% of excess over \$ 9,950
\$19,750 but less than \$39,550	\$ 640 plus 7.0% of excess over \$19,750
\$39,550 or more	\$2,026 plus 8.5% of excess over \$39,550

Personal Exemption: \$2,850

Standard Deduction: Single - \$5,700

Head-of-Household - \$8,400

Married Filing Jointly - \$9,550

Married Filing Separate - \$4,775

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).