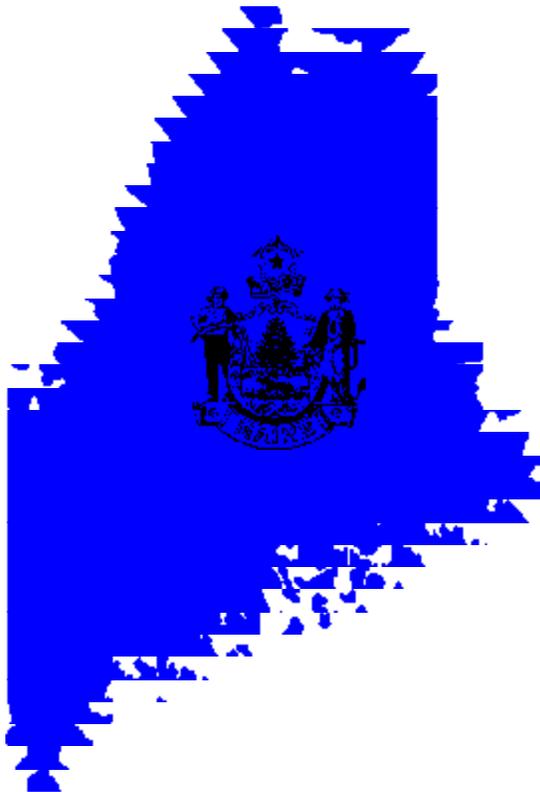

1999 MAINE INDIVIDUAL INCOME TAX BOOKLET



LONG FORM 1040ME

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 [Low-Income Tax Credit*](#)
- Paid no estimated tax for 1999
- Have taxable income less than \$50,000
- Do not itemize deductions
- Are claiming no modifications other than Maine State Retirement Contributions, U. S. Government Bond Interest and taxable Social Security benefits
- Are not claiming an income adjustment for self-employed health insurance on your federal return

Otherwise, use the Long Form, 1040ME.

***LOW-INCOME TAX CREDIT** - If your 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.



TELEPHONE ASSISTANCE

Refund Information Only:

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:

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) 287-3301 *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 website:

<http://janus.state.me.us/revenue/>

RETURN DUE DATE:

April 18, 2000

APRIL						2000
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						



For quicker access to your refund dollars, have your refund deposited directly into your checking or savings account. For more information, see pages 7 and 8.

Electronic filing

is now available. File from home using tax preparation software, a computer and a

modem, or e-file your tax return via an On-Line Filing Service Provider. For more information visit our website at <http://janus.state.me.us/revenue/>.

MAINE



CLICK. ZIP. FAST ROUND TRIP.

RECORDED INCOME TAX INFORMATION – TELE-TAX Call 1 (207) 624-7875 Everyday 24 Hours

(the system provides instructions)

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

1999 CHANGES

PERSONAL EXEMPTION AMOUNTS. (36 M.R.S.A. §5126). For tax years beginning in 1999, the personal exemption amount for individuals is increased to \$2,750. For tax years beginning on or after January 1, 2000, the personal exemption amount will be \$2,850.

USE TAX. (36 M.R.S.A. §1861-A). The use tax will no longer be automatically assessed when the taxpayer fails to enter an amount or zero on the use tax line on the income tax return. Applies to tax years beginning on or after January 1, 1999.

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION ADD-BACK. (36 M.R.S.A. §5122-(1)(L)). For tax years beginning in 1999, taxpayers must add back on the Maine return 25% of any self-employed health insurance deduction claimed on the federal return as an income adjustment. For tax years beginning in 2000 or 2001, taxpayers must add back on the Maine return 16.67% of any self-employed health insurance deduction claimed on the federal return as an income adjustment.

BUSINESS TAX CREDITS claimed by Nonresident Individuals. Maine law requires that the amount of personal credits (Child Care Credit and Credit for the Elderly) taken by nonresident taxpayers be prorated based on the ratio of Maine-source income to total income. However, business credits that are based on a Maine business or a Maine investment can be claimed in their entirety without proration. Applies retroactively to tax years beginning on or after January 1, 1996.

TAXABILITY THRESHOLDS FOR NONRESIDENT TAXPAYERS. (36 M.R.S.A. §5142(8) and §5220(2)). Compensation for personal services performed in Maine is Maine-source income subject to the Maine income tax if the nonresident taxpayer is present in Maine performing personal services for more than 20 days during the taxable year and directly earns or derives more than \$6,000 in gross income during the taxable year in Maine from all sources. Nonresident individuals who fall below these thresholds are not subject to the Maine income tax and are not required to file a Maine income tax return. Special rules apply for individuals who have a business presence in Maine. For more information see Rule 806. Applies retroactively to tax years beginning on or after January 1, 1996.

STATUTE OF LIMITATIONS ON REFUND CLAIMS. (36 M.R.S.A. §5278(1) & (2)). The statute of limitations for claiming a refund is 3 years from the date of the payment of income tax or 3 years from the date the original return is filed, whichever is later. This change applies retroactively to tax years beginning on or after January 1, 1996.

FAMILY DEVELOPMENT ACCOUNT CREDIT. (36 M.R.S.A. §5216-C). This credit is available to contributors to Family Development Accounts. The credit per return is equal to the lesser of \$25,000 or 50% of the amount contributed. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. The Finance Authority of Maine must certify the allowable credit for each contributor. Applies to tax years beginning on or after January 1, 2000.

CREDIT FOR DEPENDENT HEALTH BENEFITS PAID (36 M.R.S.A. §5219-O). Employers that offer a qualified health benefit plan and that employ fewer than 5 low-income 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 low-income 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. Carryover provisions apply. The credit applies to tax years beginning on or after January 1, 1999.

CLEAN FUEL CREDIT. (36 M.R.S.A. §5219-Q). The credit is based on the expenditures paid or incurred 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. Clean fuel is defined as any product or energy source other than conventional gasoline, diesel or reformulated gasoline, that lowers emissions of certain pollutants. Clean fuel includes, but is not limited to, compressed natural gas, liquefied natural gas, liquefied petroleum gas, hydrogen, hythane (a combination of compressed natural gas and hydrogen), dynamic flywheels, solar energy, alcohol fuels and electricity. Applies to expenditures incurred on or after January 1, 1999 and automatically expires January 1, 2006.

LONG-TERM CARE INCOME MODIFICATION. (36 M.R.S.A. §5122(2)(L)). Individuals may reduce Maine taxable income for premiums paid for long-term care insurance only if the policy meets the federal definition for long-term care insurance contracts. Generally, these are premiums that may be claimed as federal itemized deductions. Premiums paid on long-term care insurance 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. The premiums claimed as a deduction must be reduced by any premiums claimed as an itemized deduction. Applies to tax years beginning on or after January 1, 2000.

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). For quality child care services, the Individual Credit for Child Care Expenses becomes refundable, up to \$500. Additionally, 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. The credit may be limited to qualifying expenditures paid. The credit is nonrefundable. Carry forward provisions apply. Applicable to tax years beginning on or after January 1, 2001.

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. The credit applies to tax years beginning on or after January 1, 2000.

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. However, you do not have to file a Maine income tax return if your Maine taxable income is \$2,000 or less, you claim yourself as an exemption on your return and 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 Rule 806.

For a copy of Maine **Rule 806** contact Maine Revenue Services, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024 or call (207) 624-7894 or visit our website at <http://janus.state.me.us/revenue/>.

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

To determine your residency status for 1999, read the following and check the proper box. Keep for your records.

Domicile: Domicile is the place an individual establishes as his or her permanent home - 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 claimant 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 (permanent legal residence) for the entire year of 1999;

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 1999 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 (permanent legal residence) 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 for 1999 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 NON-RESIDENT, 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 reflect 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, Schedule NR; OR**

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME, 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 18, 2000.

WHAT IF I NEED MORE TIME TO FILE? Anyone required to file a Maine return may request an extension for filing that return. Use Maine extension Form 4477ME to make your request. **Note: In all cases, your request for an extension must be filed by the original due date of your Maine return. The Maine extension form is on page 27 of this booklet.**

1. Submit Maine Form 4477ME to Maine Revenue Services, 24 State House Station, Augusta, ME 04333-0024 by the original due date for filing your Maine return - even if you do not owe any additional tax. An extension will then be granted to **August 15**. You must file a second form 4477ME if you need additional time to file beyond any extension already granted. If you make a payment with your extension request, you must file a Long Form (1040ME).
2. **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 18, 2000** for calendar-year filers) in order to avoid the penalty for late payment of tax. However, interest is charged on any tax paid after the original due date of your return.

WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices. You may also order forms by calling 1 (207) 624-7894. **Note: you must file an original 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 information about the status of your refund request, 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 applies 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 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 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, 24 State House Station, Augusta, Maine 04333-0024. Also, you may call 1 (207) 621-4300.

WHAT IF I FILE OR PAY LATE? You will be charged interest at 9% per year, compounded monthly, on income tax not paid by the due date (April 18, 2000 for calendar-year filers). **An extension grants additional time to file; it does not allow for additional time for payment of tax due.**

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 the underpayment of estimated tax, for preparing or filing a fraudulent income tax return, and for the understatement of income.

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2000? 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 .

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax, after subtracting withholding and other allowable credits, is more than \$1,000 or if the tax liability for the prior year was more than \$1,000. Equal installments of estimated tax are due on April 15, June 15, September 15, and January 15. Request Form 1040ES-ME 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 9% per year, compounded monthly.

If your 1999 tax liability is more than \$1,000, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. Write to: **Maine Revenue Services, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024.**

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
HomeAddress 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 pre-printed with your name, address and social security number, make any necessary corrections directly on the form. 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 this box for yourself and your spouse if you each 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 1999 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 yourself 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 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 18 or 1040, line 33 or telefile worksheet, line 1). 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 15 to calculate your entry for this line.** Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 17. Deduction. **If you itemized deductions on your federal return, you must file using the long form, 1040ME, and complete Schedule 2 on page 15.** If you claimed the standard deduction on your federal return, enter on this line the standard deduction amount allowed on your federal return. The federal standard deduction amounts are listed below.

Note: 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).

STANDARD DEDUCTION:

SINGLE -----	\$4,300	MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) ---	\$7,200
HEAD OF HOUSEHOLD ----	\$6,350	MARRIED FILING SEPARATELY -----	\$3,600

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,050 if the individual is 65 or over OR blind; \$2,100 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 \$850 if one spouse is age 65 or over OR blind; \$1,700 if one spouse is 65 or over AND blind; \$1,700 if both spouses are 65 or over OR blind; \$3,400 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 \$2,750 and enter the result on this line.

Note: 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 \$2,750, enter \$2,750 on line 18 of your Maine long form.

STEP 4: CALCULATE YOUR TAX

Line 20. Income Tax. Find the tax in the tax table on pages 29 through 34 for the taxable income on line 19.

Line 21. Tax Additions. See Maine Schedule A on page 17 and instructions on page 18. 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, you or your spouse (if married) are not 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 TAX CREDITS

Line 24. Tax Credits. See Maine Schedule A on page 17 and instructions on page 18. If you qualify for any of the credits listed, complete Section 2 of the Maine Schedule A. Enter the amount from line 23 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 to your return. **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.**

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 on Maine Schedule A.

STEP 6: CALCULATE 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. Legible photocopies of your W-2 forms and 1099 forms on 8 1/2 by 11 inch paper are acceptable.

Line 28b. 1999 Estimated Payments and 1998 Credit Carried Forward. Enter the total amount of estimated taxes actually paid for 1999 and any 1998 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 1999 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

STEP 7: CALCULATE 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 from January 1, 1999 through December 31, 1999 is 5.5%. 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.

Maine Adjusted Gross Income At Least	Maine Adjusted Gross Income Less Than	Use Tax Amount	Maine Adjusted Gross Income At Least	Maine Adjusted Gross Income Less Than	Use Tax Amount
\$ 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 12.

STEP 8: CALCULATE YOUR REFUND

Line 34b. Refund. Refunds of \$1.00 or more will be issued to you.



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. 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.

34d. Type Of Account: Check whether the account is a checking or savings 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.

34e. Bank 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.

Sample Check

The image shows a sample check form with the following details:

- Payor:** FRED ROCK, ANNIE ROCK, 123 Main St, Anyplace, ME 04000
- Payee:** PAY TO THE ORDER OF _____
- Amount:** \$ _____ DOLLARS
- Bank:** ANYPLACE BANK, Anyplace, ME 04000
- Routing number (line 34c):** 250250025
- Account number (line 34e):** 202020 " 86 " 1234
- Check number:** 1234
- Routing symbol:** 15-000000000

Callouts on the form:

- A circle around the routing number with the text "Routing number (line 34c)".
- A circle around the account number with the text "Account number (line 34e)".
- A circle around the check number with the text "Do not include the check number".

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

STEP 9: CALCULATE YOUR BALANCE DUE

Line 35b. Underpayment Penalty. If the amount owed (line 26 less line 28A) is greater than \$1,000, use Form 2210ME (page 25) to calculate an underpayment penalty.

Line 35c. Total Amount Due. This is the amount you owe. 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. Do not send cash. If the amount you owe is less than \$1.00, do not pay it. We can 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.

1999 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
0				
0	100	0	0	0
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
1,000				
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
2,000				
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
3,000				
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
4,000				
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
5,000				
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

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
6,000				
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
7,000				
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
8,000				
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
9,000				
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
10,000				
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
11,000				
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

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
12,000				
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
13,000				
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
14,000				
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
15,000				
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
16,000				
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
17,000				
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

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

1999 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:				
18,000				
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
19,000				
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
20,000				
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
21,000				
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
22,000				
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
23,000				
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

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:				
24,000				
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
25,000				
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
26,000				
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
27,000				
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
28,000				
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
29,000				
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

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:				
30,000				
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
31,000				
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
32,000				
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
33,000				
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
34,000				
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
35,000				
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

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

1999 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:				
36,000				
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
37,000				
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
38,000				
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
39,000				
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
40,000				
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	2,916	2,358	2,637
40,900	41,000	2,924	2,367	2,645
41,000				
41,000	41,100	2,933	2,375	2,654
41,100	41,200	2,941	2,384	2,662
41,200	41,300	2,950	2,392	2,671
41,300	41,400	2,958	2,401	2,679
41,400	41,500	2,967	2,409	2,688
41,500	41,600	2,975	2,418	2,696
41,600	41,700	2,984	2,426	2,705
41,700	41,800	2,992	2,435	2,713
41,800	41,900	3,001	2,443	2,722
41,900	42,000	3,009	2,452	2,730

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:				
42,000				
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
43,000				
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
44,000				
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
45,000				
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
46,000				
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
47,000				
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

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:				
48,000				
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
49,000				
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
50,000				
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
51,000				
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
52,000				
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
53,000				
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

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

1999 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:				
54,000				
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
55,000				
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
56,000				
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
57,000				
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
58,000				
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
59,000				
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

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:				
60,000				
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
61,000				
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	62,000	4,709	4,152	4,430
62,000				
62,000	62,100	4,718	4,160	4,439
62,100	62,200	4,726	4,169	4,447
62,200	62,300	4,735	4,177	4,456
62,300	62,400	4,743	4,186	4,464
62,400	62,500	4,752	4,194	4,473
62,500	62,600	4,760	4,203	4,481
62,600	62,700	4,769	4,211	4,490
62,700	62,800	4,777	4,220	4,498
62,800	62,900	4,786	4,228	4,507
62,900	63,000	4,794	4,237	4,515
63,000				
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
64,000				
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
65,000				
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

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:				
66,000				
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
67,000				
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
68,000				
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
69,000				
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
70,000				
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
71,000				
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

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

1999 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
72,000				
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
73,000				
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
74,000				
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
75,000				
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
76,000				
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
77,000				
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

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
78,000				
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
79,000				
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
80,000				
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
81,000				
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
82,000				
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	83,000	6,494	5,937	6,215
83,000				
83,000	83,100	6,503	5,945	6,224
83,100	83,200	6,511	5,954	6,232
83,200	83,300	6,520	5,962	6,241
83,300	83,400	6,528	5,971	6,249
83,400	83,500	6,537	5,979	6,258
83,500	83,600	6,545	5,988	6,266
83,600	83,700	6,554	5,996	6,275
83,700	83,800	6,562	6,005	6,283
83,800	83,900	6,571	6,013	6,292
83,900	84,000	6,579	6,022	6,300

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
84,000				
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
85,000				
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
86,000				
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
87,000				
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
88,000				
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
89,000				
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

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



1999 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:				
90,000				
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
91,000				
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
92,000				
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
93,000				
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

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:				
94,000				
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
95,000				
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
96,000				
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
97,000				
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:				
98,000				
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
99,000				
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