

# Maine *Fastfile*

Electronic filing and payment services

Get your Refund in as little as 7 days!

(see back cover for more information)

## 2005 MAINE

Resident

### Individual Income Tax Booklet

### SHORT FORM

### Form 1040S-ME

**IMPORTANT: Maine Telefile has been discontinued.** *The number of taxpayers who use telefile has steadily declined over the past several years while the cost of maintaining the system has steadily increased. Therefore, Maine Revenue Services has decided to eliminate the option to file Maine tax returns by telephone. The Internal Revenue Service has also eliminated the option to file federal income tax returns by telephone. See back cover for other Fastfile options.*

#### MISSION STATEMENT

*The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:*

- Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.*
- Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.*

**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 2005
- 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 a dependent 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**

Visit [www.maine.gov/revenue](http://www.maine.gov/revenue) to obtain electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or e-mail tax-related questions. (NOTE: Maine Revenue Services cannot divulge confidential information such as income, refund amounts or taxpayer identification numbers).

**Refund Information Only:** Get the status of your refund from Maine Revenue Services' web site at [www.maine.gov/revenue](http://www.maine.gov/revenue). *You will need to know the first social security number shown on your return and the exact whole-dollar amount of the refund you requested.*

**To Order Forms:** Downloadable forms are available at Maine Revenue Services' web site at [www.maine.gov/revenue](http://www.maine.gov/revenue). Or Call **(207) 624-7894** Every day 24 Hours.

**TTY Service (hearing-impaired only):** **(888) 577-6690**  
*Weekdays 8:00 a.m. - 4:30 p.m.*

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

**Payment Plan Questions For Income Tax Returns:** **(207) 621-4300** *Weekdays 8:00 a.m. - 5:00 p.m.*

**Web FAQs:** See page 3 for a list of frequently asked questions.

**Federal income tax information and forms:** Call the Internal Revenue Service at (800) 829-1040 or see the Internal Revenue Service web site at [www.irs.gov](http://www.irs.gov).

**Tax Violations Hot Line:** **(207) 624-9600** Call this number or send an e-mail to [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov) to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

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**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. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 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. 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.

# Maine EZ Pay



You may now pay your income taxes electronically at [www.maine.gov/revenue](http://www.maine.gov/revenue). Electronic payments eliminate the necessity of filing forms 1040EXT-ME (income tax extension payment voucher) as well as 1040ES-ME (income tax estimated payment vouchers). **NOTE:** EZ Pay does not replace the requirement to file a Maine income tax return.

payment can be made, including individual payments, such as individual income tax estimate payments and estate tax payments as well as business tax payments, such as withholding and unemployment, or sales tax. To avoid having to make payments earlier than necessary, payments may be scheduled in advance and will automatically be withdrawn on the payment date the taxpayer selects.

Maine EZ Pay is an online application that allows Maine taxpayers to make payments online, quickly and easily. Almost any type of tax

Taxpayers must pre-register online with personal and bank account information, and payments will be withdrawn from the checking or savings account that is set up in the registration.

## FREQUENTLY ASKED QUESTIONS (FAQs on the WEB)

[www.maine.gov/revenue](http://www.maine.gov/revenue)

- | Topic # | Subjects Available  |
|---------|---|
| 01      | How can I tell if I am a resident of Maine?   |
| 02      | How can I get an extension to file?   |
| 03      | Should I file my return even though I do not have the money to pay?                         |
| 04      | I did not live in Maine for the entire year. Do I have to file a return?                    |
| 05      | I forgot to attach my W-2s when I mailed my return. What do I do?                           |
| 06      | I have not received a W-2. What do I do?  |
| 07      | What is the Pension Benefits Income Deduction?  |
| 08      | I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction? |
| 09      | How do I complete Schedule NR?  |
| 10      | How do I complete Schedule NRH?   |
| 11      | How do I complete Schedule 3?   |
| 12      | My spouse has passed away. You sent a refund with both our names on it. What do I do?       |
| 13      | I received a letter saying you sent my refund to another agency. Why?                       |
| 14      | I received a bill, and I cannot pay it in full. What do I do?                               |
| 15      | I did not get credit for my withholdings. Why?  |

- | Topic # | Subjects Available   |
|---------|--|
| 16      | What should I do if I amend my federal tax return or my federal return was changed by the IRS?   |
| 17      | I received a notice that did not show all payments made. How do I get credit for them?   |
| 18      | How can I purchase a State of Maine Park Pass?   |
| 19      | What if my Park Pass is lost or stolen?  |
| 20      | Do I qualify for Injured Spouse status?  |
| 21      | What if I file or pay late?  |
| 22      | Is there a penalty for not paying enough estimated tax?  |
| 23      | I am a nonresident of Maine with business activity (such as rental property) located in the state. In prior years, this activity has generated a loss, but this year I realized a gain. Can I use the previous years' loss to offset this year's gain? |

An Unclaimed Property Message from

**David G. Lemoine**  
Maine State Treasurer

The Office of the State Treasurer is currently holding Unclaimed Property worth millions of dollars. Some of it may be yours!

Visit us online at:  
[www.maine.gov/unclaimed](http://www.maine.gov/unclaimed)

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

## 2005 1040EXT-ME

## STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX



\*0501620\*

Pay electronically using **Maine EZ Pay** at [www.maine.gov/revenue](http://www.maine.gov/revenue) and eliminate the need to file 1040EXT-ME or mail this completed form to make your extension payment.

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

# 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 requirements: 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 the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 M.R.S.A. § 5142(8).

## Am I a Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2005, 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.

### RESIDENCY WORKSHEET

**Full-Year Resident:**

(1) Maine was my domicile for the entire year 2005;

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.

**Part-Year Resident:**

I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

**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 2005, 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.**

For additional information on determining Maine residency, see the "Maine Revenue Services Guidance to Residency Status" brochure which can be downloaded at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Forms, Publications & Applications) or call the forms line at (207) 624-7894.

## 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 of you 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. (If the nonresident spouse has no Maine-source income, that spouse does not have to file a Maine return.) 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 18, 2006.

**RETURN DUE DATE:**

**April 18, 2006**

APRIL						2006
SUN	MON	TUE	WED	THU	FRI	SAT
						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						

**WHAT IF I NEED MORE TIME TO FILE?** If you are unable to file your return by Tuesday, April 18, 2006, 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 six-month period. Generally, the total extension period cannot exceed eight months.

**CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX.** If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 18, 2006** 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, 2006 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 extension payment electronically using Maine EZ Pay (no forms required) at [www.maine.gov/revenue](http://www.maine.gov/revenue) or with the payment voucher on page 3 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.maine.gov/revenue](http://www.maine.gov/revenue) (select Forms, Publications & Applications) or order forms by calling (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?** Please 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.maine.gov/revenue](http://www.maine.gov/revenue) (select Where's My Refund).

**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 THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY?** A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven the Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

**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 name, address, telephone 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 (207) 621-4300 or e-mail [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov).

**WHAT IF I FILE OR PAY LATE?** You will be charged **interest** at 10% per year, compounded monthly, on income tax not paid by the due date (April 18, 2006 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.

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 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 (207) 624-9595 or e-mail [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov). **If you believe that your refund may be set off to pay debt owed to another agency, you must contact that agency directly to request injured spouse relief.**

**SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2006?** 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 (207) 626-8475 or e-mail [withholding.tax@maine.gov](mailto:withholding.tax@maine.gov).

**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. Payments can be made electronically using Maine EZ Pay (no forms required) at [www.maine.gov/revenue](http://www.maine.gov/revenue) or download Form 1040ES-ME at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Forms, Publications & Applications) or call (207) 624-7894 to order the form.

**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. Beginning January 1, 2005, the underpayment penalty is 8%, compounded monthly. For calendar year 2006, the penalty is 10%, compounded monthly.

If your 2005 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@maine.gov](mailto:income.tax@maine.gov), or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

## SPECIFIC INSTRUCTIONS — FORM 1040S-ME

**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., must start on the left; dollar amounts must start from the right. For example:

Enter letters like this:

Your First Name	MI	Your Last Name
IMA	A	SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

\_ \_ \_ , \_ 2 2 , 4 9 5 . 0 0

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

For information on electronic filing, visit our web site at [www.maine.gov/revenue](http://www.maine.gov/revenue).

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

**Name and Address.** If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040S-ME inside the red dotted lines.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You must enter your 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 does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

**Line 2. Commercial Farming or Fishing.** Check this box if at least two-thirds of your gross income for 2005 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 STATUS

**Lines 3-7. Filing Status.** Check the box for the filing status properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

**Line 8. 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.

### STEP 3: EXEMPTIONS

**Line 9. Exemptions.** Enter the total number of exemptions properly claimed on your federal return.

### STEP 4: CALCULATE YOUR TAXABLE INCOME

**Line 10. Federal Adjusted Gross Income.** Enter your federal adjusted gross income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

**Line 11. Maine State Retirement Contributions.** If you are an active member of the Maine State Retirement System, enter the amount of your 2005 contributions on this line. Contributions to

the Maine State Retirement System are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the federal wages from the state wages on your State of Maine W-2 Form. **NOTE:** If you retired after 1988 and you are receiving benefits from the Maine State Retirement System, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction, you must file using the Long Form (1040ME).

**Line 12. U.S. Government Bond Interest.** Enter on this line income from direct obligations of the U.S. Government, such as Government Savings Bonds and U.S. Treasury Bills and Notes. Write only the amount of this interest that is included in your federal adjusted gross income.

**Line 13. Taxable Social Security and Railroad Retirement Benefits.** Enter the amount of social security and Railroad Retirement benefits (Tier 1 and Tier 2) that are included as taxable in your federal adjusted gross income.

**Line 14. Pension Income Deduction.** See instructions and worksheet on page 14.

**Line 16. Standard 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. If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2005, the Maine standard deduction amounts may differ from federal standard deduction amounts. The Maine standard deduction amounts are listed below.

#### MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE -----	\$5,000
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -----	\$8,300
HEAD OF HOUSEHOLD -----	\$7,300
MARRIED FILING SEPARATELY -----	\$4,150

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$800 or earned income plus \$250 (up to the standard deduction amount shown above for your filing status).

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

Unmarried (single or head of household): the additional amount is \$1,250 if the individual is 65 or over OR blind; \$2,500 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 \$1,000 if one spouse is age 65 or over OR blind; \$2,000 if one spouse is 65 or over AND blind; \$2,000 if both spouses are 65 or over OR blind; \$4,000 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 17. Exemption.** Multiply the total number of exemptions on line 9 by \$2,850 and enter the result on this line.

**Caution:** If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line E of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 17 of your Maine short form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line E of the worksheet is \$3,200, enter \$2,850 on line 17 of your Maine short form.

### STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

**Line 19. Income Tax.** Find the tax for the taxable income on line 18 in the tax table on pages 15 through 19 or compute your tax based on the tax rate schedule on page 19.

**Line 21. Low-Income Tax Credit.** If your taxable income, line 18, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent 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 on this line. **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.

**Line 22. Earned Income Tax Credit ("EIC").** Your Maine earned income tax credit is equal to 4.92% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .0492. Enter the result in the boxes provided.

**Line 24. Withholding.** Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms (including Form 1099ME, if applicable). Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred.

**Line 27. 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 and internet 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 2005 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 15 by .04% (.0004) or use the table below. **NOTE:** 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. Use Tax on items that cost more than \$5,000 **must** be reported on an individual use tax return by the 15th day of the month following its purchase. 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.

USE TAX TABLE					
Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 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 1040S-ME, Line 15					

**Line 28. Total Voluntary Contributions and Park Pass Purchases.** Enter the total amount of voluntary contributions and state park pass purchases from line 12 of Schedule CP.

**STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE**

**Line 29. Refund.** Enter the amount of your refund. Refunds of more than \$1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

**Line 30. Direct Deposit of Refund.** You may have your refund directly deposited into your checking or savings account (if it is \$5,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). (The NextGen Program is administered by the Finance Authority of Maine.) *Refunds directed to your NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s).* On **line 30a**, enter the 9-digit routing transit number (RTN). 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. **ENTRIES MUST BE ACCURATE.** If you are unsure what your RTN is, contact your financial institution. **(NOTE:**

If you are directing your refund to your NextGen Account, enter the following RTN: **043000261.**) On **line 30b**, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. For NextGen Accounts, the account number is the Account Participant's 9-digit social security number. On **line 30c**, check the box for the appropriate account type.

**Sample Check**

JOHN DOE  
JANE DOE  
123 Main St  
Anyplace, ME 04000

1234  
1500000000

\_\_\_\_\_ 20 \_\_\_\_\_

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

\_\_\_\_\_ DOLLARS

ANYPLACE BANK  
Anyplace, ME 04000

Routing number (line 30a): 250250025  
Account number (line 30b): 202020861234

Do not include the check number

For \_\_\_\_\_  
I: 250250025 : 202020861234

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

**Line 31. 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.

Remit your payment electronically using Maine EZ Pay at [www.maine.gov/revenue](http://www.maine.gov/revenue) or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone 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. **Note:** If the amount due is \$1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

**Line 32. FOR MAINE RESIDENTS ONLY:** Check this box if you



would like to receive a Maine Residents Property Tax and Rent Refund Application in August for property tax assessed or rent paid in 2005. The Maine Residents Property Tax and Rent Refund Program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2006 may change, the 2005 program was generally available to Maine residents with household income up to \$99,500 for multi-member households or up to \$74,500 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 20% of your income. The application period for the 2006 program is August 1, 2006 through May 31, 2007. See more information on next page.

**THIRD PARTY DESIGNEE.** If you would like to allow another person to discuss your 2005 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2006 tax return. This is April 17, 2007, for most people.

# Maine Residents Property Tax and Rent Refund Program

- **Property Tax Refunds**
- **Rent Refunds**



Over **200,000** Maine households now qualify for property tax and rent refunds!  
You **may be one of them!**

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**IF YOU WERE A MAINE RESIDENT FOR ALL OF 2004, IT'S NOT TOO LATE TO APPLY. BUT, YOU MUST APPLY NO LATER THAN MAY 31, 2006.**

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If you have not already filed for a refund of property tax assessed or rent paid during 2004, file online now at



[www.maine.gov/revenue/taxrelief](http://www.maine.gov/revenue/taxrelief) or call (207) 624-7894 to order an application (until May 31, 2006).

## YOU MAY QUALIFY IF:

- You do not have a spouse or dependent(s) and your 2004 household income was \$74,500 or less; or
- You have a spouse or dependent(s) and your 2004 household income was \$99,500 or less

### AND

- Your 2004 property tax was more than 4% of your 2004 household income; or,
- The rent you paid in 2004 was more than 20% of your 2004 household income

*NOTE: Seniors do not need to meet this requirement if household income was \$12,400 or less if living alone or \$15,300 or less if living with a spouse or dependent(s).*

For more information, go to [www.maine.gov/revenue/taxrelief](http://www.maine.gov/revenue/taxrelief) or call (207) 626-8475. To get an application, download at [www.maine.gov/revenue/taxrelief](http://www.maine.gov/revenue/taxrelief) or call (207) 626-7894 (to leave your name and address).

**NOTE:** If you would like to receive an application for a refund of property tax assessed or rent paid during 2005, check the box on line 32 of page 2 of your 2005 Form 1040S-ME. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2006 unless your income on line 15 exceeds the income limits for this program.**



2005

MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT SHORT FORM



\*0502200\*

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DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1

Print Neatly in Blue or Black Ink, Using Upper Case Letters

DO NOT USE RED INK

Form for personal information: Your First Name, MI, Your Last Name, Spouse's First Name, MI, Spouse's Last Name, Mailing Address, City, State, Zip Code.

IMPORTANT! You must enter your SSN(s) below.

Form for Social Security Numbers: Your Social Security Number, Spouse's Social Security Number, Home Phone Number, Work Phone Number.

NOTE: If either spouse is deceased, enter the date of death on the back of this page in the spaces provided above the signature area.

STEP 2

Indicate Your Filing Status

1 Maine Clean Election Fund - (See instructions on page 6.) NOTE: Checking the box will not increase your tax or reduce your refund. Do you want \$3 to go to this fund... YES NO

2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2005. (See Instructions)

FILING STATUS (Check one)
3 Single
4 Married filing joint return (Even if only one had income)
5 Married filing separate return. Enter spouse's social security number and full name above.
6 Head of household (With qualifying person)
7 Qualifying widow(er) with dependent child (Year spouse died)

8 CHECK IF: You were Spouse was
65 or over..... 8a 8c
Blind..... 8b 8d

STEP 3

Enter Your Exemptions

9 Enter the TOTAL number of EXEMPTIONS claimed on your federal return..... 9

STEP 4

Calculate Your Taxable Income

10 FEDERAL ADJUSTED GROSS INCOME. (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the box to the left of the number.)
11 MAINE STATE RETIREMENT CONTRIBUTIONS.
12 U.S. GOVERNMENT BOND INTEREST included in your federal adjusted gross income.
13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS included in your federal adjusted gross income.
14 PENSION INCOME DEDUCTION. (See instructions and worksheet on page 14)
15 MAINE ADJUSTED GROSS INCOME. (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the box to the left of the number)
16 STANDARD DEDUCTION. (See instructions on page 6)
17 EXEMPTION. (Multiply number of exemptions on line 9 by \$2,850)
18 TAXABLE INCOME. (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the box to the left of the number.)
19 INCOME TAX. (Find the tax for the amount on line 18 in the tax table on pages 15-19 or compute your tax using the tax rate schedule on page 19. If line 18 is negative, enter zero.)





**STEP 5**  
Calculate Your Tax and Voluntary Contributions

20 **INCOME TAX.** (From line 19, page 1) ..... 20 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

21 **LOW-INCOME CREDIT.** If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here ..... 21 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_  
**NOTE: You are not required to file a return if you qualify for this credit. (See instructions)**

22 **EARNED INCOME TAX CREDIT (EIC).** Your federal EIC \$ \_\_\_\_\_ x .0492. Enter result here .. 22 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

23 **NET INCOME TAX.** Line 20 minus lines 21 and 22 (If less than zero, enter zero) ..... 23 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

24 **MAINE INCOME TAX WITHHELD.** (Enclose W-2 and 1099 forms) ..... 24 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_  
(DO NOT include estimated tax payments)

25 **OVERPAYMENT.** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here .... 25 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

26 **UNDERPAYMENT.** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

27 **USE TAX (SALES TAX).** (See instructions) ..... 27 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

28 **TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 12) ..... 28 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

**STEP 6**  
Calculate Your Refund or Amount Due

29 **REFUND.** (Line 25 minus lines 27 and 28) - NOTE: If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on line 31 below. ☺ ... 29 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

**IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT,** read the instructions on page 7 and fill out the information below. **NOTE:** Completing the information below authorizes Maine Revenue Services to disclose your social security number listed on the front of this form to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan® Account.

**30a** Routing Number\* \_\_\_\_\_ **30c** Type of Account:  Checking  
\*For NextGen Accounts, enter 043000261  Savings

**30b** Account Number\* \_\_\_\_\_  NextGen®  
\*For NextGen Accounts, enter the Account Participant's 9-digit social security number.

31 **AMOUNT DUE.** Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28). (If \$1,000 or more see instructions.) Enter result here. ... 31 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

**EZ PAY** at [www.maine.gov/revenue](http://www.maine.gov/revenue) or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine.** Include your social security number on your check to receive proper credit on your account. **DO NOT SEND CASH.**

32 **FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a 2006 Maine Residents Property Tax and Rent Refund Application:  **See instructions on pages 7 and 8 for information about the Tax and Rent Program. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2006 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right.

**IMPORTANT NOTE** If taxpayer is **deceased**, (Month) (Day) (Year) enter **date of death**. If spouse is **deceased**, (Month) (Day) (Year) enter **date of death**.

**Third Party Designee** Do you want to allow another person to discuss this return with Maine Revenue Services?  **Yes** (complete the following).  **No.**  
(See page 7) Designee's name \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_ Personal identification #: \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**SIGN HERE**

Keep a copy of this return for your records

Paid Preparer's Use Only

YOUR SIGNATURE _____	DATE SIGNED _____	YOUR OCCUPATION _____
SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN) _____	DATE SIGNED _____	SPOUSE'S OCCUPATION _____
PREPARER'S SIGNATURE _____	DATE _____	PREPARER'S PHONE NUMBER _____
PRINT PREPARER'S NAME and NAME OF BUSINESS _____		PREPARER'S SSN or PTIN _____

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110  
If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066  
**DO NOT SEND PHOTOCOPIES OF RETURNS**

**OFFICE USE ONLY:** CK \$ \_\_\_\_\_ PP  IS



2005

MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT SHORT FORM



\*0502200\*

00

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1

Print Neatly in Blue or Black Ink, Using Upper Case Letters

DO NOT USE RED INK

Form for personal information: Your First Name, MI, Your Last Name, Spouse's First Name, MI, Spouse's Last Name, Mailing Address, City, State, Zip Code.

IMPORTANT! You must enter your SSN(s) below.

Form for Social Security Numbers: Your Social Security Number, Spouse's Social Security Number, Home Phone Number, Work Phone Number.

NOTE: If either spouse is deceased, enter the date of death on the back of this page in the spaces provided above the signature area.

STEP 2

Indicate Your Filing Status

1 Maine Clean Election Fund - (See instructions on page 6.) NOTE: Checking the box will not increase your tax or reduce your refund. Do you want \$3 to go to this fund... YES NO

2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2005. (See Instructions)

FILING STATUS (Check one)
3 Single
4 Married filing joint return (Even if only one had income)
5 Married filing separate return. Enter spouse's social security number and full name above.
6 Head of household (With qualifying person)
7 Qualifying widow(er) with dependent child (Year spouse died)

8 CHECK IF: You were Spouse was
65 or over..... 8a 8c
Blind..... 8b 8d

STEP 3

Enter Your Exemptions

9 Enter the TOTAL number of EXEMPTIONS claimed on your federal return..... 9

STEP 4

Calculate Your Taxable Income

10 FEDERAL ADJUSTED GROSS INCOME. (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the box to the left of the number.)
11 MAINE STATE RETIREMENT CONTRIBUTIONS.
12 U.S. GOVERNMENT BOND INTEREST included in your federal adjusted gross income.
13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS included in your federal adjusted gross income.
14 PENSION INCOME DEDUCTION. (See instructions and worksheet on page 14)
15 MAINE ADJUSTED GROSS INCOME. (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the box to the left of the number)
16 STANDARD DEDUCTION. (See instructions on page 6)
17 EXEMPTION. (Multiply number of exemptions on line 9 by \$2,850)
18 TAXABLE INCOME. (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the box to the left of the number.)
19 INCOME TAX. (Find the tax for the amount on line 18 in the tax table on pages 15-19 or compute your tax using the tax rate schedule on page 19. If line 18 is negative, enter zero.)





**STEP 5**  
Calculate Your Tax and Voluntary Contributions

20 **INCOME TAX.** (From line 19, page 1) ..... 20 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

21 **LOW-INCOME CREDIT.** If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here ..... 21 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_  
**NOTE: You are not required to file a return if you qualify for this credit. (See instructions)**

22 **EARNED INCOME TAX CREDIT (EIC).** Your federal EIC \$ \_\_\_\_\_ x .0492. Enter result here .. 22 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

23 **NET INCOME TAX.** Line 20 minus lines 21 and 22 (If less than zero, enter zero) ..... 23 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

24 **MAINE INCOME TAX WITHHELD.** (Enclose W-2 and 1099 forms) ..... ➔ 24 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_  
(DO NOT include estimated tax payments)

25 **OVERPAYMENT.** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here .... 25 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

26 **UNDERPAYMENT.** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

27 **USE TAX (SALES TAX).** (See instructions) ..... 27 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

28 **TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 12) ..... 28 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

**STEP 6**  
Calculate Your Refund or Amount Due

29 **REFUND.** (Line 25 minus lines 27 and 28) - **NOTE:** If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on line 31 below. 😊 ... 29 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

**IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT,** read the instructions on page 7 and fill out the information below. **NOTE:** Completing the information below authorizes Maine Revenue Services to disclose your social security number listed on the front of this form to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan® Account.

 **30a** Routing Number\* \_\_\_\_\_ **30c** Type of Account:  Checking  Savings  NextGen®  
\*For NextGen Accounts, enter 043000261

**30b** Account Number\* \_\_\_\_\_  
\*For NextGen Accounts, enter the Account Participant's 9-digit social security number.

31 **AMOUNT DUE.** Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28). (If \$1,000 or more see instructions.) Enter result here. ... 31 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

 **EZ PAY** at [www.maine.gov/revenue](http://www.maine.gov/revenue) or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine.** Include your social security number on your check to receive proper credit on your account. **DO NOT SEND CASH.**

 **32 FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a 2006 Maine Residents Property Tax and Rent Refund Application: ➔   
See instructions on pages 7 and 8 for information about the Tax and Rent Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2006 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ➔

**IMPORTANT NOTE** If taxpayer is **deceased**, (Month) (Day) (Year) enter **date of death**. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ If spouse is **deceased**, (Month) (Day) (Year) enter **date of death**. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**Third Party Designee** Do you want to allow another person to discuss this return with Maine Revenue Services?  **Yes** (complete the following).  **No.**  
(See page 7) Designee's name \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_ Personal identification #: \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**SIGN HERE**  **Keep a copy of this return for your records**

YOUR SIGNATURE _____	DATE SIGNED _____	YOUR OCCUPATION _____
SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN) _____	DATE SIGNED _____	SPOUSE'S OCCUPATION _____
PREPARER'S SIGNATURE _____	DATE _____	PREPARER'S PHONE NUMBER _____
PRINT PREPARER'S NAME and NAME OF BUSINESS _____		PREPARER'S SSN or PTIN _____

# Schedule CP 2005

Attachment  
Sequence No. 6

## VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES



Name(s) as shown on your Maine income tax form

Your Social Security Number

**WHO SHOULD FILE SCHEDULE CP?** You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

**A. CONTRIBUTIONS. Lines 1-8.** Check the appropriate box or boxes to indicate the funds and amounts of your choice. If you are filing a joint return, you and your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

**Endangered and Nongame Wildlife Fund "Chickadee Check-off"** - The Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and nongame wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife web site at [www.maine.gov/ifw/wildlife/etweb/nongamefund.htm](http://www.maine.gov/ifw/wildlife/etweb/nongamefund.htm).

**Maine Children's Trust** - Maine Children's Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust web site at [www.mechildrenstrust.org](http://www.mechildrenstrust.org).

**Human Leukocyte Antigen Screening Fund** - To support blood testing to classify donors for joining the National (bone marrow) Registry. Donations to the fund will be used to support bone marrow screening. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Health and Human Services.

**Companion Animal Sterilization Fund** - The Companion Animal Sterilization Fund is a voluntary tax contribution whose proceeds are used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. By contributing to this fund you will be on the front line in the fight to stop pet overpopulation in Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

**Maine Military Family Relief Fund** - The Maine Military Family Relief Fund was established to help the public assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Adjutant General.

**B. PARK PASSES** - Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of \$30 for an individual season pass and \$60 for a vehicle season pass. (Free day use passes are issued by the Bureau of Parks and Lands to senior citizens who are 65 years or over upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

**To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.**

**Lines 10-11.** Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

							Enter line totals below:	
<b>A. CONTRIBUTIONS</b>	1 Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	...	1	_____
	2 Green Independent Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	...	2	_____
	3 Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	...	3	_____
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...	4	_____
	5 Maine Children's Trust	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...	5	_____
	6 Human Leukocyte Antigen Screening Fund "Bone Marrow Donor Registry"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...	6	_____
	7 Companion Animal Sterilization Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...	7	_____
	8 Maine Military Family Relief Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...	8
<b>9 TOTAL CONTRIBUTIONS.</b> (Add lines 1 through 8) .....							9	_____
<b>B. PARK PASSES</b>	10 Number of Individual Park Passes .....	<input type="checkbox"/>	x \$30 .....	10	_____			
	11 Number of Vehicle Park Passes .....	<input type="checkbox"/>	x \$60 .....	11	_____			
	<b>12 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES</b> (Add lines 9, 10, and 11. Enter result here and on 1040ME, line 32 or 1040S-ME, line 28) .....				12	_____		

**2005 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14**Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040S-ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income\* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.**

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 60). Also, disability benefits reported as wages on your federal income tax return do not qualify.

**\*Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

**NOTE:** Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer	Spouse*
1. Total eligible <b>non-military</b> pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here	5.	\$	\$
6. Total eligible <b>military</b> pension income included in your federal adjusted gross income	6.	\$	\$
7. Add line 5 and line 6	7.	\$	\$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 14, Form 1040S-ME.	8.	\$	\$

**\*Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.**

2005 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME 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>				
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
<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	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	94	91	91
4,600	4,700	98	93	93
4,700	4,800	103	95	95
4,800	4,900	107	97	97
4,900	5,000	112	99	99
<b>5,000</b>				
5,000	5,100	116	101	101
5,100	5,200	121	103	103
5,200	5,300	125	105	105
5,300	5,400	130	107	107
5,400	5,500	134	109	109
5,500	5,600	139	111	111
5,600	5,700	143	113	113
5,700	5,800	148	115	115
5,800	5,900	152	117	117
5,900	6,000	157	119	119
<b>6,000</b>				
6,000	6,100	161	121	121
6,100	6,200	166	123	123
6,200	6,300	170	125	125
6,300	6,400	175	127	127
6,400	6,500	179	129	129
6,500	6,600	184	131	131
6,600	6,700	188	133	133
6,700	6,800	193	135	138
6,800	6,900	197	137	142
6,900	7,000	202	139	147

If Line 18 Form 1040S-ME 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	206	141	151
7,100	7,200	211	143	156
7,200	7,300	215	145	160
7,300	7,400	220	147	165
7,400	7,500	224	149	169
7,500	7,600	229	151	174
7,600	7,700	233	153	178
7,700	7,800	238	155	183
7,800	7,900	242	157	187
7,900	8,000	247	159	192
<b>8,000</b>				
8,000	8,100	251	161	196
8,100	8,200	256	163	201
8,200	8,300	260	165	205
8,300	8,400	265	167	210
8,400	8,500	269	169	214
8,500	8,600	274	171	219
8,600	8,700	278	173	223
8,700	8,800	283	175	228
8,800	8,900	287	177	232
8,900	9,000	294	180	237
<b>9,000</b>				
9,000	9,100	301	185	241
9,100	9,200	308	189	246
9,200	9,300	315	194	250
9,300	9,400	322	198	255
9,400	9,500	329	203	259
9,500	9,600	336	207	264
9,600	9,700	343	212	268
9,700	9,800	350	216	273
9,800	9,900	357	221	277
9,900	10,000	364	225	282
<b>10,000</b>				
10,000	10,100	371	230	286
10,100	10,200	378	234	291
10,200	10,300	385	239	295
10,300	10,400	392	243	300
10,400	10,500	399	248	304
10,500	10,600	406	252	309
10,600	10,700	413	257	313
10,700	10,800	420	261	318
10,800	10,900	427	266	322
10,900	11,000	434	270	327
<b>11,000</b>				
11,000	11,100	441	275	331
11,100	11,200	448	279	336
11,200	11,300	455	284	340
11,300	11,400	462	288	345
11,400	11,500	469	293	349
11,500	11,600	476	297	354
11,600	11,700	483	302	358
11,700	11,800	490	306	363
11,800	11,900	497	311	367
11,900	12,000	504	315	372
<b>12,000</b>				
12,000	12,100	511	320	376
12,100	12,200	518	324	381
12,200	12,300	525	329	385
12,300	12,400	532	333	390
12,400	12,500	539	338	394
12,500	12,600	546	342	399
12,600	12,700	553	347	403
12,700	12,800	560	351	408
12,800	12,900	567	356	412
12,900	13,000	574	360	417
<b>13,000</b>				
13,000	13,100	581	365	421
13,100	13,200	588	369	426
13,200	13,300	595	374	430
13,300	13,400	602	378	437
13,400	13,500	609	383	444
13,500	13,600	616	387	451
13,600	13,700	623	392	458
13,700	13,800	630	396	465
13,800	13,900	637	401	472
13,900	14,000	644	405	479

If Line 18 Form 1040S-ME 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	651	410	486
14,100	14,200	658	414	493
14,200	14,300	665	419	500
14,300	14,400	672	423	507
14,400	14,500	679	428	514
14,500	14,600	686	432	521
14,600	14,700	693	437	528
14,700	14,800	700	441	535
14,800	14,900	707	446	542
14,900	15,000	714	450	549
<b>15,000</b>				
15,000	15,100	721	455	556
15,100	15,200	728	459	563
15,200	15,300	735	464	570
15,300	15,400	742	468	577
15,400	15,500	749	473	584
15,500	15,600	756	477	591
15,600	15,700	763	482	598
15,700	15,800	770	486	605
15,800	15,900	777	491	612
15,900	16,000	784	495	619
<b>16,000</b>				
16,000	16,100	791	500	626
16,100	16,200	798	504	633
16,200	16,300	805	509	640
16,300	16,400	812	513	647
16,400	16,500	819	518	654
16,500	16,600	826	522	661
16,600	16,700	833	527	668
16,700	16,800	840	531	675
16,800	16,900	847	536	682
16,900	17,000	854	540	689
<b>17,000</b>				
17,000	17,100	861	545	696
17,100	17,200	868	549	703
17,200	17,300	875	554	710
17,300	17,400	882	558	717
17,400	17,500	889	563	724
17,500	17,600	896	567	731
17,600	17,700	903	572	738
17,700	17,800	911	578	745
17,800	17,900	920	585	752
17,900	18,000	928	592	759
<b>18,000</b>				
18,000	18,100	937	599	766
18,100	18,200	945	606	773
18,200	18,300	954	613	780
18,300	18,400	962	620	787
18,400	18,500	971	627	794
18,500	18,600	979	634	801
18,600	18,700	988	641	808
18,700	18,800	996	648	815
18,800	18,900	1,005	655	822
18,900	19,000	1,013	662	829
<b>19,000</b>				
19,000	19,100	1,022	669	836
19,100	19,200	1,030	676	843
19,200	19,300	1,039	683	850
19,300	19,400	1,047	690	857
19,400	19,500	1,056	697	864
19,500	19,600	1,064	704	871
19,600	19,700	1,073	711	878
19,700	19,800	1,081	718	885
19,800	19,900	1,090	725	892
19,900	20,000	1,098	732	899
<b>20,000</b>				
20,000	20,100	1,107	739	906

**2005 MAINE INCOME TAX TABLE**

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>21,000</b>				
21,000	21,100	1,192	809	976
21,100	21,200	1,200	816	983
21,200	21,300	1,209	823	990
21,300	21,400	1,217	830	997
21,400	21,500	1,226	837	1,004
21,500	21,600	1,234	844	1,011
21,600	21,700	1,243	851	1,018
21,700	21,800	1,251	858	1,025
21,800	21,900	1,260	865	1,032
21,900	22,000	1,268	872	1,039
<b>22,000</b>				
22,000	22,100	1,277	879	1,046
22,100	22,200	1,285	886	1,053
22,200	22,300	1,294	893	1,060
22,300	22,400	1,302	900	1,067
22,400	22,500	1,311	907	1,074
22,500	22,600	1,319	914	1,081
22,600	22,700	1,328	921	1,088
22,700	22,800	1,336	928	1,095
22,800	22,900	1,345	935	1,102
22,900	23,000	1,353	942	1,109
<b>23,000</b>				
23,000	23,100	1,362	949	1,116
23,100	23,200	1,370	956	1,123
23,200	23,300	1,379	963	1,130
23,300	23,400	1,387	970	1,137
23,400	23,500	1,396	977	1,144
23,500	23,600	1,404	984	1,151
23,600	23,700	1,413	991	1,158
23,700	23,800	1,421	998	1,165
23,800	23,900	1,430	1,005	1,172
23,900	24,000	1,438	1,012	1,179
<b>24,000</b>				
24,000	24,100	1,447	1,019	1,186
24,100	24,200	1,455	1,026	1,193
24,200	24,300	1,464	1,033	1,200
24,300	24,400	1,472	1,040	1,207
24,400	24,500	1,481	1,047	1,214
24,500	24,600	1,489	1,054	1,221
24,600	24,700	1,498	1,061	1,228
24,700	24,800	1,506	1,068	1,235
24,800	24,900	1,515	1,075	1,242
24,900	25,000	1,523	1,082	1,249
<b>25,000</b>				
25,000	25,100	1,532	1,089	1,256
25,100	25,200	1,540	1,096	1,263
25,200	25,300	1,549	1,103	1,270
25,300	25,400	1,557	1,110	1,277
25,400	25,500	1,566	1,117	1,284
25,500	25,600	1,574	1,124	1,291
25,600	25,700	1,583	1,131	1,298
25,700	25,800	1,591	1,138	1,305
25,800	25,900	1,600	1,145	1,312
25,900	26,000	1,608	1,152	1,319
<b>26,000</b>				
26,000	26,100	1,617	1,159	1,326
26,100	26,200	1,625	1,166	1,333
26,200	26,300	1,634	1,173	1,340
26,300	26,400	1,642	1,180	1,347
26,400	26,500	1,651	1,187	1,354
26,500	26,600	1,659	1,194	1,361
26,600	26,700	1,668	1,201	1,369
26,700	26,800	1,676	1,208	1,378
26,800	26,900	1,685	1,215	1,386
26,900	27,000	1,693	1,222	1,395
<b>27,000</b>				
27,000	27,100	1,702	1,229	1,403
27,100	27,200	1,710	1,236	1,412
27,200	27,300	1,719	1,243	1,420
27,300	27,400	1,727	1,250	1,429
27,400	27,500	1,736	1,257	1,437
27,500	27,600	1,744	1,264	1,446
27,600	27,700	1,753	1,271	1,454
27,700	27,800	1,761	1,278	1,463
27,800	27,900	1,770	1,285	1,471
27,900	28,000	1,778	1,292	1,480

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>28,000</b>				
28,000	28,100	1,787	1,299	1,488
28,100	28,200	1,795	1,306	1,497
28,200	28,300	1,804	1,313	1,505
28,300	28,400	1,812	1,320	1,514
28,400	28,500	1,821	1,327	1,522
28,500	28,600	1,829	1,334	1,531
28,600	28,700	1,838	1,341	1,539
28,700	28,800	1,846	1,348	1,548
28,800	28,900	1,855	1,355	1,556
28,900	29,000	1,863	1,362	1,565
<b>29,000</b>				
29,000	29,100	1,872	1,369	1,573
29,100	29,200	1,880	1,376	1,582
29,200	29,300	1,889	1,383	1,590
29,300	29,400	1,897	1,390	1,599
29,400	29,500	1,906	1,397	1,607
29,500	29,600	1,914	1,404	1,616
29,600	29,700	1,923	1,411	1,624
29,700	29,800	1,931	1,418	1,633
29,800	29,900	1,940	1,425	1,641
29,900	30,000	1,948	1,432	1,650
<b>30,000</b>				
30,000	30,100	1,957	1,439	1,658
30,100	30,200	1,965	1,446	1,667
30,200	30,300	1,974	1,453	1,675
30,300	30,400	1,982	1,460	1,684
30,400	30,500	1,991	1,467	1,692
30,500	30,600	1,999	1,474	1,701
30,600	30,700	2,008	1,481	1,709
30,700	30,800	2,016	1,488	1,718
30,800	30,900	2,025	1,495	1,726
30,900	31,000	2,033	1,502	1,735
<b>31,000</b>				
31,000	31,100	2,042	1,509	1,743
31,100	31,200	2,050	1,516	1,752
31,200	31,300	2,059	1,523	1,760
31,300	31,400	2,067	1,530	1,769
31,400	31,500	2,076	1,537	1,777
31,500	31,600	2,084	1,544	1,786
31,600	31,700	2,093	1,551	1,794
31,700	31,800	2,101	1,558	1,803
31,800	31,900	2,110	1,565	1,811
31,900	32,000	2,118	1,572	1,820
<b>32,000</b>				
32,000	32,100	2,127	1,579	1,828
32,100	32,200	2,135	1,586	1,837
32,200	32,300	2,144	1,593	1,845
32,300	32,400	2,152	1,600	1,854
32,400	32,500	2,161	1,607	1,862
32,500	32,600	2,169	1,614	1,871
32,600	32,700	2,178	1,621	1,879
32,700	32,800	2,186	1,628	1,888
32,800	32,900	2,195	1,635	1,896
32,900	33,000	2,203	1,642	1,905
<b>33,000</b>				
33,000	33,100	2,212	1,649	1,913
33,100	33,200	2,220	1,656	1,922
33,200	33,300	2,229	1,663	1,930
33,300	33,400	2,237	1,670	1,939
33,400	33,500	2,246	1,677	1,947
33,500	33,600	2,254	1,684	1,956
33,600	33,700	2,263	1,691	1,964
33,700	33,800	2,271	1,698	1,973
33,800	33,900	2,280	1,705	1,981
33,900	34,000	2,288	1,712	1,990
<b>34,000</b>				
34,000	34,100	2,297	1,719	1,998
34,100	34,200	2,305	1,726	2,007
34,200	34,300	2,314	1,733	2,015
34,300	34,400	2,322	1,740	2,024
34,400	34,500	2,331	1,747	2,032
34,500	34,600	2,339	1,754	2,041
34,600	34,700	2,348	1,761	2,049
34,700	34,800	2,356	1,768	2,058
34,800	34,900	2,365	1,775	2,066
34,900	35,000	2,373	1,782	2,075

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>35,000</b>				
35,000	35,100	2,382	1,789	2,083
35,100	35,200	2,390	1,796	2,092
35,200	35,300	2,399	1,803	2,100
35,300	35,400	2,407	1,810	2,109
35,400	35,500	2,416	1,817	2,117
35,500	35,600	2,424	1,826	2,126
35,600	35,700	2,433	1,834	2,134
35,700	35,800	2,441	1,843	2,143
35,800	35,900	2,450	1,851	2,151
35,900	36,000	2,458	1,860	2,160
<b>36,000</b>				
36,000	36,100	2,467	1,868	2,168
36,100	36,200	2,475	1,877	2,177
36,200	36,300	2,484	1,885	2,185
36,300	36,400	2,492	1,894	2,194
36,400	36,500	2,501	1,902	2,202
36,500	36,600	2,509	1,911	2,211
36,600	36,700	2,518	1,919	2,219
36,700	36,800	2,526	1,928	2,228
36,800	36,900	2,535	1,936	2,236
36,900	37,000	2,543	1,945	2,245
<b>37,000</b>				
37,000	37,100	2,552	1,953	2,253
37,100	37,200	2,560	1,962	2,262
37,200	37,300	2,569	1,970	2,270
37,300	37,400	2,577	1,979	2,279
37,400	37,500	2,586	1,987	2,287
37,500	37,600	2,594	1,996	2,296
37,600	37,700	2,603	2,004	2,304
37,700	37,800	2,611	2,013	2,313
37,800	37,900	2,620	2,021	2,321
37,900	38,000	2,628	2,030	2,330
<b>38,000</b>				
38,000	38,100	2,637	2,038	2,338
38,100	38,200	2,645	2,047	2,347
38,200	38,300	2,654	2,055	2,355
38,300	38,400	2,662	2,064	2,364
38,400	38,500	2,671	2,072	2,372
38,500	38,600	2,679	2,081	2,381
38,600	38,700	2,688	2,089	2,389
38,700	38,800	2,696	2,098	2,398
38,800	38,900	2,705	2,106	2,406
38,900	39,000	2,713	2,115	2,415
<b>39,000</b>				
39,000	39,100	2,722	2,123	2,423
39,100	39,200	2,730	2,132	2,432
39,200	39,300	2,739	2,140	2,440
39,300	39,400	2,747	2,149	2,449
39,400	39,500	2,756	2,157	2,457
39,500	39,600	2,764	2,166	2,466
39,600	39,700	2,773	2,174	2,474
39,700	39,800	2,781	2,183	2,483
39,800	39,900	2,790	2,191	2,491
39,900	40,000	2,798	2,200	2,500
<b>40,000</b>				
40,000	40,100	2,807	2,208	2,508
40,100	40,200	2,815	2,217	2,517
40,200	40,300	2,824	2,225	2,525
40,300	40,400	2,832	2,234	2,534
40,400	40,500	2,841	2,242	2,542
40,500	40,600	2,849	2,251	2,551
40,600	40,700	2,858	2,259	2,559
40,700	40,800	2,866	2,268	2,568
40,800	40,900	2,875	2,276	2,576
40,900	41,000	2,883	2,285	2,585
<b>41,000</b>				
41,000	41,100	2,892	2,293	

2005 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME 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	2,977	2,378	2,678
42,100	42,200	2,985	2,387	2,687
42,200	42,300	2,994	2,395	2,695
42,300	42,400	3,002	2,404	2,704
42,400	42,500	3,011	2,412	2,712
42,500	42,600	3,019	2,421	2,721
42,600	42,700	3,028	2,429	2,729
42,700	42,800	3,036	2,438	2,738
42,800	42,900	3,045	2,446	2,746
42,900	43,000	3,053	2,455	2,755
<b>43,000</b>				
43,000	43,100	3,062	2,463	2,763
43,100	43,200	3,070	2,472	2,772
43,200	43,300	3,079	2,480	2,780
43,300	43,400	3,087	2,489	2,789
43,400	43,500	3,096	2,497	2,797
43,500	43,600	3,104	2,506	2,806
43,600	43,700	3,113	2,514	2,814
43,700	43,800	3,121	2,523	2,823
43,800	43,900	3,130	2,531	2,831
43,900	44,000	3,138	2,540	2,840
<b>44,000</b>				
44,000	44,100	3,147	2,548	2,848
44,100	44,200	3,155	2,557	2,857
44,200	44,300	3,164	2,565	2,865
44,300	44,400	3,172	2,574	2,874
44,400	44,500	3,181	2,582	2,882
44,500	44,600	3,189	2,591	2,891
44,600	44,700	3,198	2,599	2,899
44,700	44,800	3,206	2,608	2,908
44,800	44,900	3,215	2,616	2,916
44,900	45,000	3,223	2,625	2,925
<b>45,000</b>				
45,000	45,100	3,232	2,633	2,933
45,100	45,200	3,240	2,642	2,942
45,200	45,300	3,249	2,650	2,950
45,300	45,400	3,257	2,659	2,959
45,400	45,500	3,266	2,667	2,967
45,500	45,600	3,274	2,676	2,976
45,600	45,700	3,283	2,684	2,984
45,700	45,800	3,291	2,693	2,993
45,800	45,900	3,300	2,701	3,001
45,900	46,000	3,308	2,710	3,010
<b>46,000</b>				
46,000	46,100	3,317	2,718	3,018
46,100	46,200	3,325	2,727	3,027
46,200	46,300	3,334	2,735	3,035
46,300	46,400	3,342	2,744	3,044
46,400	46,500	3,351	2,752	3,052
46,500	46,600	3,359	2,761	3,061
46,600	46,700	3,368	2,769	3,069
46,700	46,800	3,376	2,778	3,078
46,800	46,900	3,385	2,786	3,086
46,900	47,000	3,393	2,795	3,095
<b>47,000</b>				
47,000	47,100	3,402	2,803	3,103
47,100	47,200	3,410	2,812	3,112
47,200	47,300	3,419	2,820	3,120
47,300	47,400	3,427	2,829	3,129
47,400	47,500	3,436	2,837	3,137
47,500	47,600	3,444	2,846	3,146
47,600	47,700	3,453	2,854	3,154
47,700	47,800	3,461	2,863	3,163
47,800	47,900	3,470	2,871	3,171
47,900	48,000	3,478	2,880	3,180
<b>48,000</b>				
48,000	48,100	3,487	2,888	3,188
48,100	48,200	3,495	2,897	3,197
48,200	48,300	3,504	2,905	3,205
48,300	48,400	3,512	2,914	3,214
48,400	48,500	3,521	2,922	3,222
48,500	48,600	3,529	2,931	3,231
48,600	48,700	3,538	2,939	3,239
48,700	48,800	3,546	2,948	3,248
48,800	48,900	3,555	2,956	3,256
48,900	49,000	3,563	2,965	3,265

If Line 18 Form 1040S-ME 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	3,572	2,973	3,273
49,100	49,200	3,580	2,982	3,282
49,200	49,300	3,589	2,990	3,290
49,300	49,400	3,597	2,999	3,299
49,400	49,500	3,606	3,007	3,307
49,500	49,600	3,614	3,016	3,316
49,600	49,700	3,623	3,024	3,324
49,700	49,800	3,631	3,033	3,333
49,800	49,900	3,640	3,041	3,341
49,900	50,000	3,648	3,050	3,350
<b>50,000</b>				
50,000	50,100	3,657	3,058	3,358
50,100	50,200	3,665	3,067	3,367
50,200	50,300	3,674	3,075	3,375
50,300	50,400	3,682	3,084	3,384
50,400	50,500	3,691	3,092	3,392
50,500	50,600	3,699	3,101	3,401
50,600	50,700	3,708	3,109	3,409
50,700	50,800	3,716	3,118	3,418
50,800	50,900	3,725	3,126	3,426
50,900	51,000	3,733	3,135	3,435
<b>51,000</b>				
51,000	51,100	3,742	3,143	3,443
51,100	51,200	3,750	3,152	3,452
51,200	51,300	3,759	3,160	3,460
51,300	51,400	3,767	3,169	3,469
51,400	51,500	3,776	3,177	3,477
51,500	51,600	3,784	3,186	3,486
51,600	51,700	3,793	3,194	3,494
51,700	51,800	3,801	3,203	3,503
51,800	51,900	3,810	3,211	3,511
51,900	52,000	3,818	3,220	3,520
<b>52,000</b>				
52,000	52,100	3,827	3,228	3,528
52,100	52,200	3,835	3,237	3,537
52,200	52,300	3,844	3,245	3,545
52,300	52,400	3,852	3,254	3,554
52,400	52,500	3,861	3,262	3,562
52,500	52,600	3,869	3,271	3,571
52,600	52,700	3,878	3,279	3,579
52,700	52,800	3,886	3,288	3,588
52,800	52,900	3,895	3,296	3,596
52,900	53,000	3,903	3,305	3,605
<b>53,000</b>				
53,000	53,100	3,912	3,313	3,613
53,100	53,200	3,920	3,322	3,622
53,200	53,300	3,929	3,330	3,630
53,300	53,400	3,937	3,339	3,639
53,400	53,500	3,946	3,347	3,647
53,500	53,600	3,954	3,356	3,656
53,600	53,700	3,963	3,364	3,664
53,700	53,800	3,971	3,373	3,673
53,800	53,900	3,980	3,381	3,681
53,900	54,000	3,988	3,390	3,690
<b>54,000</b>				
54,000	54,100	3,997	3,398	3,698
54,100	54,200	4,005	3,407	3,707
54,200	54,300	4,014	3,415	3,715
54,300	54,400	4,022	3,424	3,724
54,400	54,500	4,031	3,432	3,732
54,500	54,600	4,039	3,441	3,741
54,600	54,700	4,048	3,449	3,749
54,700	54,800	4,056	3,458	3,758
54,800	54,900	4,065	3,466	3,766
54,900	55,000	4,073	3,475	3,775
<b>55,000</b>				
55,000	55,100	4,082	3,483	3,783
55,100	55,200	4,090	3,492	3,792
55,200	55,300	4,099	3,500	3,800
55,300	55,400	4,107	3,509	3,809
55,400	55,500	4,116	3,517	3,817
55,500	55,600	4,124	3,526	3,826
55,600	55,700	4,133	3,534	3,834
55,700	55,800	4,141	3,543	3,843
55,800	55,900	4,150	3,551	3,851
55,900	56,000	4,158	3,560	3,860

If Line 18 Form 1040S-ME 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	4,167	3,568	3,868
56,100	56,200	4,175	3,577	3,877
56,200	56,300	4,184	3,585	3,885
56,300	56,400	4,192	3,594	3,894
56,400	56,500	4,201	3,602	3,902
56,500	56,600	4,209	3,611	3,911
56,600	56,700	4,218	3,619	3,919
56,700	56,800	4,226	3,628	3,928
56,800	56,900	4,235	3,636	3,936
56,900	57,000	4,243	3,645	3,945
<b>57,000</b>				
57,000	57,100	4,252	3,653	3,953
57,100	57,200	4,260	3,662	3,962
57,200	57,300	4,269	3,670	3,970
57,300	57,400	4,277	3,679	3,979
57,400	57,500	4,286	3,687	3,987
57,500	57,600	4,294	3,696	3,996
57,600	57,700	4,303	3,704	4,004
57,700	57,800	4,311	3,713	4,013
57,800	57,900	4,320	3,721	4,021
57,900	58,000	4,328	3,730	4,030
<b>58,000</b>				
58,000	58,100	4,337	3,738	4,038
58,100	58,200	4,345	3,747	4,047
58,200	58,300	4,354	3,755	4,055
58,300	58,400	4,362	3,764	4,064
58,400	58,500	4,371	3,772	4,072
58,500	58,600	4,379	3,781	4,081
58,600	58,700	4,388	3,789	4,089
58,700	58,800	4,396	3,798	4,098
58,800	58,900	4,405	3,806	4,106
58,900	59,000	4,413	3,815	4,115
<b>59,000</b>				
59,000	59,100	4,422	3,823	4,123
59,100	59,200	4,430	3,832	4,132
59,200	59,300	4,439	3,840	4,140
59,300	59,400	4,447	3,849	4,149
59,400	59,500	4,456	3,857	4,157
59,500	59,600	4,464	3,866	4,166
59,600	59,700	4,473	3,874	4,174
59,700	59,800	4,481	3,883	4,183
59,800	59,900	4,490	3,891	4,191
59,900	60,000	4,498	3,900	4,200
<b>60,000</b>				
60,000	60,100	4,507	3,908	4,208
60,100	60,200	4,515	3,917	4,217
60,200	60,300	4,524	3,925	4,225
60,300	60,400	4,532	3,934	4,234
60,400	60,500	4,541	3,942	4,242
60,500	60,600	4,549	3,951	4,251
60,600	60,700	4,558	3,959	4,259
60,700	60,800	4,566	3,968	4,268
60,800	60,900	4,575	3,976	4,276
60,900	61,000	4,583	3,985	4,285
<b>61,000</b>				
61,000	61,100	4,592	3,993	4,293
61,100	61,200	4,600	4,002	4,302
61,200	61,300	4,609	4,010	4,310
61,300	61,400	4,617	4,019	4,319
61,400	61,500	4,626	4,027	4,327
61,500	61,600	4,634	4,036	4,336
61,600	61,700	4,643	4,044	4,344
61,700	61,800	4,651	4,053	

**2005 MAINE INCOME TAX TABLE**

If Line 18 Form 1040S-ME 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	4,762	4,163	4,463
63,100	63,200	4,770	4,172	4,472
63,200	63,300	4,779	4,180	4,480
63,300	63,400	4,787	4,189	4,489
63,400	63,500	4,796	4,197	4,497
63,500	63,600	4,804	4,206	4,506
63,600	63,700	4,813	4,214	4,514
63,700	63,800	4,821	4,223	4,523
63,800	63,900	4,830	4,231	4,531
63,900	64,000	4,838	4,240	4,540
<b>64,000</b>				
64,000	64,100	4,847	4,248	4,548
64,100	64,200	4,855	4,257	4,557
64,200	64,300	4,864	4,265	4,565
64,300	64,400	4,872	4,274	4,574
64,400	64,500	4,881	4,282	4,582
64,500	64,600	4,889	4,291	4,591
64,600	64,700	4,898	4,299	4,599
64,700	64,800	4,906	4,308	4,608
64,800	64,900	4,915	4,316	4,616
64,900	65,000	4,923	4,325	4,625
<b>65,000</b>				
65,000	65,100	4,932	4,333	4,633
65,100	65,200	4,940	4,342	4,642
65,200	65,300	4,949	4,350	4,650
65,300	65,400	4,957	4,359	4,659
65,400	65,500	4,966	4,367	4,667
65,500	65,600	4,974	4,376	4,676
65,600	65,700	4,983	4,384	4,684
65,700	65,800	4,991	4,393	4,693
65,800	65,900	5,000	4,401	4,701
65,900	66,000	5,008	4,410	4,710
<b>66,000</b>				
66,000	66,100	5,017	4,418	4,718
66,100	66,200	5,025	4,427	4,727
66,200	66,300	5,034	4,435	4,735
66,300	66,400	5,042	4,444	4,744
66,400	66,500	5,051	4,452	4,752
66,500	66,600	5,059	4,461	4,761
66,600	66,700	5,068	4,469	4,769
66,700	66,800	5,076	4,478	4,778
66,800	66,900	5,085	4,486	4,786
66,900	67,000	5,093	4,495	4,795
<b>67,000</b>				
67,000	67,100	5,102	4,503	4,803
67,100	67,200	5,110	4,512	4,812
67,200	67,300	5,119	4,520	4,820
67,300	67,400	5,127	4,529	4,829
67,400	67,500	5,136	4,537	4,837
67,500	67,600	5,144	4,546	4,846
67,600	67,700	5,153	4,554	4,854
67,700	67,800	5,161	4,563	4,863
67,800	67,900	5,170	4,571	4,871
67,900	68,000	5,178	4,580	4,880
<b>68,000</b>				
68,000	68,100	5,187	4,588	4,888
68,100	68,200	5,195	4,597	4,897
68,200	68,300	5,204	4,605	4,905
68,300	68,400	5,212	4,614	4,914
68,400	68,500	5,221	4,622	4,922
68,500	68,600	5,229	4,631	4,931
68,600	68,700	5,238	4,639	4,939
68,700	68,800	5,246	4,648	4,948
68,800	68,900	5,255	4,656	4,956
68,900	69,000	5,263	4,665	4,965
<b>69,000</b>				
69,000	69,100	5,272	4,673	4,973
69,100	69,200	5,280	4,682	4,982
69,200	69,300	5,289	4,690	4,990
69,300	69,400	5,297	4,699	4,999
69,400	69,500	5,306	4,707	5,007
69,500	69,600	5,314	4,716	5,016
69,600	69,700	5,323	4,724	5,024
69,700	69,800	5,331	4,733	5,033
69,800	69,900	5,340	4,741	5,041
69,900	70,000	5,348	4,750	5,050

If Line 18 Form 1040S-ME 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	5,357	4,758	5,058
70,100	70,200	5,365	4,767	5,067
70,200	70,300	5,374	4,775	5,075
70,300	70,400	5,382	4,784	5,084
70,400	70,500	5,391	4,792	5,092
70,500	70,600	5,399	4,801	5,101
70,600	70,700	5,408	4,809	5,109
70,700	70,800	5,416	4,818	5,118
70,800	70,900	5,425	4,826	5,126
70,900	71,000	5,433	4,835	5,135
<b>71,000</b>				
71,000	71,100	5,442	4,843	5,143
71,100	71,200	5,450	4,852	5,152
71,200	71,300	5,459	4,860	5,160
71,300	71,400	5,467	4,869	5,169
71,400	71,500	5,476	4,877	5,177
71,500	71,600	5,484	4,886	5,186
71,600	71,700	5,493	4,894	5,194
71,700	71,800	5,501	4,903	5,203
71,800	71,900	5,510	4,911	5,211
71,900	72,000	5,518	4,920	5,220
<b>72,000</b>				
72,000	72,100	5,527	4,928	5,228
72,100	72,200	5,535	4,937	5,237
72,200	72,300	5,544	4,945	5,245
72,300	72,400	5,552	4,954	5,254
72,400	72,500	5,561	4,962	5,262
72,500	72,600	5,569	4,971	5,271
72,600	72,700	5,578	4,979	5,279
72,700	72,800	5,586	4,988	5,288
72,800	72,900	5,595	4,996	5,296
72,900	73,000	5,603	5,005	5,305
<b>73,000</b>				
73,000	73,100	5,612	5,013	5,313
73,100	73,200	5,620	5,022	5,322
73,200	73,300	5,629	5,030	5,330
73,300	73,400	5,637	5,039	5,339
73,400	73,500	5,646	5,047	5,347
73,500	73,600	5,654	5,056	5,356
73,600	73,700	5,663	5,064	5,364
73,700	73,800	5,671	5,073	5,373
73,800	73,900	5,680	5,081	5,381
73,900	74,000	5,688	5,090	5,390
<b>74,000</b>				
74,000	74,100	5,697	5,098	5,398
74,100	74,200	5,705	5,107	5,407
74,200	74,300	5,714	5,115	5,415
74,300	74,400	5,722	5,124	5,424
74,400	74,500	5,731	5,132	5,432
74,500	74,600	5,739	5,141	5,441
74,600	74,700	5,748	5,149	5,449
74,700	74,800	5,756	5,158	5,458
74,800	74,900	5,765	5,166	5,466
74,900	75,000	5,773	5,175	5,475
<b>75,000</b>				
75,000	75,100	5,782	5,183	5,483
75,100	75,200	5,790	5,192	5,492
75,200	75,300	5,799	5,200	5,500
75,300	75,400	5,807	5,209	5,509
75,400	75,500	5,816	5,217	5,517
75,500	75,600	5,824	5,226	5,526
75,600	75,700	5,833	5,234	5,534
75,700	75,800	5,841	5,243	5,543
75,800	75,900	5,850	5,251	5,551
75,900	76,000	5,858	5,260	5,560
<b>76,000</b>				
76,000	76,100	5,867	5,268	5,568
76,100	76,200	5,875	5,277	5,577
76,200	76,300	5,884	5,285	5,585
76,300	76,400	5,892	5,294	5,594
76,400	76,500	5,901	5,302	5,602
76,500	76,600	5,909	5,311	5,611
76,600	76,700	5,918	5,319	5,619
76,700	76,800	5,926	5,328	5,628
76,800	76,900	5,935	5,336	5,636
76,900	77,000	5,943	5,345	5,645

If Line 18 Form 1040S-ME 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	5,952	5,353	5,653
77,100	77,200	5,960	5,362	5,662
77,200	77,300	5,969	5,370	5,670
77,300	77,400	5,977	5,379	5,679
77,400	77,500	5,986	5,387	5,687
77,500	77,600	5,994	5,396	5,696
77,600	77,700	6,003	5,404	5,704
77,700	77,800	6,011	5,413	5,713
77,800	77,900	6,020	5,421	5,721
77,900	78,000	6,028	5,430	5,730
<b>78,000</b>				
78,000	78,100	6,037	5,438	5,738
78,100	78,200	6,045	5,447	5,747
78,200	78,300	6,054	5,455	5,755
78,300	78,400	6,062	5,464	5,764
78,400	78,500	6,071	5,472	5,772
78,500	78,600	6,079	5,481	5,781
78,600	78,700	6,088	5,489	5,789
78,700	78,800	6,096	5,498	5,798
78,800	78,900	6,105	5,506	5,806
78,900	79,000	6,113	5,515	5,815
<b>79,000</b>				
79,000	79,100	6,122	5,523	5,823
79,100	79,200	6,130	5,532	5,832
79,200	79,300	6,139	5,540	5,840
79,300	79,400	6,147	5,549	5,849
79,400	79,500	6,156	5,557	5,857
79,500	79,600	6,164	5,566	5,866
79,600	79,700	6,173	5,574	5,874
79,700	79,800	6,181	5,583	5,883
79,800	79,900	6,190	5,591	5,891
79,900	80,000	6,198	5,600	5,900
<b>80,000</b>				
80,000	80,100	6,207	5,608	5,908
80,100	80,200	6,215	5,617	5,917
80,200	80,300	6,224	5,625	5,925
80,300	80,400	6,232	5,634	5,934
80,400	80,500	6,241	5,642	5,942
80,500	80,600	6,249	5,651	5,951
80,600	80,700	6,258	5,659	5,959
80,700	80,800	6,266	5,668	5,968
80,800	80,900	6,275	5,676	5,976
80,900	81,000	6,283	5,685	5,985
<b>81,000</b>				
81,000	81,100	6,292	5,693	5,993
81,100	81,200	6,300	5,702	6,002
81,200	81,300	6,309	5,710	6,010
81,300	81,400	6,317	5,719	6,019
81,400	81,500	6,326	5,727	6,027
81,500	81,600	6,334	5,736	6,036
81,600	81,700	6,343	5,744	6,044
81,700	81,800	6,351	5,753	6,053
81,800	81,900	6,360	5,761	6,061
81,900	82,000	6,368	5,770	6,070
<b>82,000</b>				
82,000	82,100	6,377	5,778	6,078
82,100	82,200	6,385	5,787	6,087
82,200	82,300	6,394	5,795	6,095
82,300	82,400	6,402	5,804	6,104
82,400	82,500	6,411	5,812	6,112
82,500	82,600	6,419	5,821	6,121
82,600	82,700	6,428	5,829	6,129
82,700	82,800	6,436	5,	

**2005 MAINE INCOME TAX TABLE**

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>84,000</b>				
84,000	84,100	6,547	5,948	6,248
84,100	84,200	6,555	5,957	6,257
84,200	84,300	6,564	5,965	6,265
84,300	84,400	6,572	5,974	6,274
84,400	84,500	6,581	5,982	6,282
84,500	84,600	6,589	5,991	6,291
84,600	84,700	6,598	5,999	6,299
84,700	84,800	6,606	6,008	6,308
84,800	84,900	6,615	6,016	6,316
84,900	85,000	6,623	6,025	6,325
<b>85,000</b>				
85,000	85,100	6,632	6,033	6,333
85,100	85,200	6,640	6,042	6,342
85,200	85,300	6,649	6,050	6,350
85,300	85,400	6,657	6,059	6,359
85,400	85,500	6,666	6,067	6,367
85,500	85,600	6,674	6,076	6,376
85,600	85,700	6,683	6,084	6,384
85,700	85,800	6,691	6,093	6,393
85,800	85,900	6,700	6,101	6,401
85,900	86,000	6,708	6,110	6,410
<b>86,000</b>				
86,000	86,100	6,717	6,118	6,418
86,100	86,200	6,725	6,127	6,427
86,200	86,300	6,734	6,135	6,435
86,300	86,400	6,742	6,144	6,444
86,400	86,500	6,751	6,152	6,452
86,500	86,600	6,759	6,161	6,461
86,600	86,700	6,768	6,169	6,469
86,700	86,800	6,776	6,178	6,478
86,800	86,900	6,785	6,186	6,486
86,900	87,000	6,793	6,195	6,495
<b>87,000</b>				
87,000	87,100	6,802	6,203	6,503
87,100	87,200	6,810	6,212	6,512
87,200	87,300	6,819	6,220	6,520
87,300	87,400	6,827	6,229	6,529
87,400	87,500	6,836	6,237	6,537
87,500	87,600	6,844	6,246	6,546
87,600	87,700	6,853	6,254	6,554
87,700	87,800	6,861	6,263	6,563
87,800	87,900	6,870	6,271	6,571
87,900	88,000	6,878	6,280	6,580
<b>88,000</b>				
88,000	88,100	6,887	6,288	6,588
88,100	88,200	6,895	6,297	6,597
88,200	88,300	6,904	6,305	6,605
88,300	88,400	6,912	6,314	6,614
88,400	88,500	6,921	6,322	6,622
88,500	88,600	6,929	6,331	6,631
88,600	88,700	6,938	6,339	6,639
88,700	88,800	6,946	6,348	6,648
88,800	88,900	6,955	6,356	6,656
88,900	89,000	6,963	6,365	6,665
<b>89,000</b>				
89,000	89,100	6,972	6,373	6,673
89,100	89,200	6,980	6,382	6,682
89,200	89,300	6,989	6,390	6,690
89,300	89,400	6,997	6,399	6,699
89,400	89,500	7,006	6,407	6,707
89,500	89,600	7,014	6,416	6,716
89,600	89,700	7,023	6,424	6,724
89,700	89,800	7,031	6,433	6,733
89,800	89,900	7,040	6,441	6,741
89,900	90,000	7,048	6,450	6,750
<b>90,000</b>				
90,000	90,100	7,057	6,458	6,758
90,100	90,200	7,065	6,467	6,767
90,200	90,300	7,074	6,475	6,775
90,300	90,400	7,082	6,484	6,784
90,400	90,500	7,091	6,492	6,792
90,500	90,600	7,099	6,501	6,801
90,600	90,700	7,108	6,509	6,809
90,700	90,800	7,116	6,518	6,818
90,800	90,900	7,125	6,526	6,826
90,900	91,000	7,133	6,535	6,835

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>91,000</b>				
91,000	91,100	7,142	6,543	6,843
91,100	91,200	7,150	6,552	6,852
91,200	91,300	7,159	6,560	6,860
91,300	91,400	7,167	6,569	6,869
91,400	91,500	7,176	6,577	6,877
91,500	91,600	7,184	6,586	6,886
91,600	91,700	7,193	6,594	6,894
91,700	91,800	7,201	6,603	6,903
91,800	91,900	7,210	6,611	6,911
91,900	92,000	7,218	6,620	6,920
<b>92,000</b>				
92,000	92,100	7,227	6,628	6,928
92,100	92,200	7,235	6,637	6,937
92,200	92,300	7,244	6,645	6,945
92,300	92,400	7,252	6,654	6,954
92,400	92,500	7,261	6,662	6,962
92,500	92,600	7,269	6,671	6,971
92,600	92,700	7,278	6,679	6,979
92,700	92,800	7,286	6,688	6,988
92,800	92,900	7,295	6,696	6,996
92,900	93,000	7,303	6,705	7,005
<b>93,000</b>				
93,000	93,100	7,312	6,713	7,013
93,100	93,200	7,320	6,722	7,022
93,200	93,300	7,329	6,730	7,030
93,300	93,400	7,337	6,739	7,039
93,400	93,500	7,346	6,747	7,047
93,500	93,600	7,354	6,756	7,056
93,600	93,700	7,363	6,764	7,064
93,700	93,800	7,371	6,773	7,073
93,800	93,900	7,380	6,781	7,081
93,900	94,000	7,388	6,790	7,090
<b>94,000</b>				
94,000	94,100	7,397	6,798	7,098
94,100	94,200	7,405	6,807	7,107
94,200	94,300	7,414	6,815	7,115
94,300	94,400	7,422	6,824	7,124
94,400	94,500	7,431	6,832	7,132
94,500	94,600	7,439	6,841	7,141
94,600	94,700	7,448	6,849	7,149
94,700	94,800	7,456	6,858	7,158
94,800	94,900	7,465	6,866	7,166
94,900	95,000	7,473	6,875	7,175
<b>95,000</b>				
95,000	95,100	7,482	6,883	7,183
95,100	95,200	7,490	6,892	7,192
95,200	95,300	7,499	6,900	7,200
95,300	95,400	7,507	6,909	7,209
95,400	95,500	7,516	6,917	7,217
95,500	95,600	7,524	6,926	7,226
95,600	95,700	7,533	6,934	7,234
95,700	95,800	7,541	6,943	7,243
95,800	95,900	7,550	6,951	7,251
95,900	96,000	7,558	6,960	7,260

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>96,000</b>				
96,000	96,100	7,567	6,968	7,268
96,100	96,200	7,575	6,977	7,277
96,200	96,300	7,584	6,985	7,285
96,300	96,400	7,592	6,994	7,294
96,400	96,500	7,601	7,002	7,302
96,500	96,600	7,609	7,011	7,311
96,600	96,700	7,618	7,019	7,319
96,700	96,800	7,626	7,028	7,328
96,800	96,900	7,635	7,036	7,336
96,900	97,000	7,643	7,045	7,345
<b>97,000</b>				
97,000	97,100	7,652	7,053	7,353
97,100	97,200	7,660	7,062	7,362
97,200	97,300	7,669	7,070	7,370
97,300	97,400	7,677	7,079	7,379
97,400	97,500	7,686	7,087	7,387
97,500	97,600	7,694	7,096	7,396
97,600	97,700	7,703	7,104	7,404
97,700	97,800	7,711	7,113	7,413
97,800	97,900	7,720	7,121	7,421
97,900	98,000	7,728	7,130	7,430
<b>98,000</b>				
98,000	98,100	7,737	7,138	7,438
98,100	98,200	7,745	7,147	7,447
98,200	98,300	7,754	7,155	7,455
98,300	98,400	7,762	7,164	7,464
98,400	98,500	7,771	7,172	7,472
98,500	98,600	7,779	7,181	7,481
98,600	98,700	7,788	7,189	7,489
98,700	98,800	7,796	7,198	7,498
98,800	98,900	7,805	7,206	7,506
98,900	99,000	7,813	7,215	7,515
<b>99,000</b>				
99,000	99,100	7,822	7,223	7,523
99,100	99,200	7,830	7,232	7,532
99,200	99,300	7,839	7,240	7,540
99,300	99,400	7,847	7,249	7,549
99,400	99,500	7,856	7,257	7,557
99,500	99,600	7,864	7,266	7,566
99,600	99,700	7,873	7,274	7,574
99,700	99,800	7,881	7,283	7,583
99,800	99,900	7,890	7,291	7,591
99,900	100,000	7,898	7,300	7,600

**TAX RATE SCHEDULES**

**For Single Individual and Married Person Filing Separate Return**

If the taxable income on 1040S-ME, line 18 is:

Less than \$4,450	
\$ 4,450	but less than \$ 8,850
\$ 8,850	but less than \$ 17,700
\$ 17,700	or more

The Tax is:

2.0% of the taxable income	
\$ 89	plus 4.5% of excess over \$ 4,450
\$ 287	plus 7.0% of excess over \$ 8,850
\$ 907	plus 8.5% of excess over \$ 17,700

**For Unmarried or Legally Separated Individuals Filing as Heads of Households**

If the taxable income on 1040S-ME, line 18 is:

Less than \$6,650	
\$ 6,650	but less than \$ 13,250
\$ 13,250	but less than \$ 26,600
\$ 26,600	or more

The Tax is:

2.0% of the taxable income	
\$ 133	plus 4.5% of excess over \$ 6,650
\$ 430	plus 7.0% of excess over \$ 13,250
\$1,365	plus 8.5% of excess over \$ 26,600

**For Married Individuals and Surviving Spouses Filing Joint Returns**

If the taxable income on 1040S-ME, line 18 is:

Less than \$8,900	
\$ 8,900	but less than \$ 17,700
\$ 17,700	but less than \$ 35,450
\$ 35,450	or more

The Tax is:

2.0% of the taxable income	
\$ 178	plus 4.5% of excess over \$ 8,900
\$ 574	plus 7.0% of excess over \$ 17,700
\$1,817	plus 8.5% of excess over \$ 35,450

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

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