

If correct, peel off label and affix to the return you file.

# Maine *FastFile*

Electronic filing and payment services

Get your Refund in as little as **7** days!  
(see back cover for more information)

2007 MAINE

Resident

## Individual Income Tax Booklet

Short Form 1040S-ME

### 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 2007
- Have taxable income less than \$100,000
- Use the standard deduction
- 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 the latest tax updates, electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or email tax-related questions. (NOTE: As a matter of policy, Maine Revenue Services does not divulge confidential information such as income, refund amounts or taxpayer identification numbers via email).

**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:** Order printed forms or download forms from Maine Revenue Services' web site at [www.maine.gov/revenue](http://www.maine.gov/revenue) or call **(207) 624-7894** - Every day 24 Hours.

**NexTalk (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.



**Maine EZ Pay.** Pay your income taxes electronically at [www.maine.gov/revenue](http://www.maine.gov/revenue) using Maine EZ Pay.

**NOTE:** EZ Pay does not replace the requirement to file a Maine income tax return.

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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 penalties 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.

**IMPORTANT CHANGES**

**ELECTRONIC FILING and PAYMENT MANDATES. 36 M.R.S.A. § 193, sub-§§ 2 and 3.** Maine Revenue Services has written or amended the following rules related to electronic filing and funds transfer mandates.

New **Rule 104** affecting tax return preparers (“Electronic Filing of Maine Tax Returns”) mandates electronic filing of certain Maine tax returns if specified thresholds are exceeded. The rule establishes a phased-in approach with respect to certain returns filed on or after January 1, 2008. The rule applies to original Maine individual income, sales, use, service provider and income tax withholding returns, but does not include amended versions of those returns. The rule includes provisions for the State Tax Assessor to waive the requirement to file electronically where the mandate causes undue hardship.

Amendments to **Rule 102** (“Electronic Funds Transfer”) cover the remittance of taxes by electronic transfer for certain large taxpayers. Effective January 1, 2008, EFT thresholds are based on the taxpayer’s **combined tax liability** to the state for most of the major Maine taxes administered by Maine Revenue Services, including Maine sales tax, individual and corporate income tax and Maine income tax withholding. In addition, a **lower threshold** triggering the EFT requirement applies.

For more information, visit [www.maine.gov/revenue](http://www.maine.gov/revenue) (click on Laws & Rules).

**DOMICILE “SAFE HARBORS”. 36 M.R.S.A. § 5102(5).** Generally, individuals who are domiciled in Maine are considered residents for Maine income tax purposes. However, Maine law now provides that for tax years beginning on or after January 1, 2007, certain individuals spending significant time outside Maine will not be treated as resident individuals even though they are domiciled in Maine. For more information on these exceptions, see the Residency Worksheet and instructions on page 4 and the *Guidance to Residency “Safe Harbors” document* available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select *Income Tax Guidance Documents*).

**HUMAN LEUKOCYTE ANTIGEN SCREENING FUND CHECKOFF. 36 M.R.S.A. § 5285-A.** The Human Leukocyte Antigen Screening Fund is renamed the “Bone Marrow Screening Fund.”

**USE TAX. 36 M.R.S.A., §1861-A.** The optional percentage rate for reporting use tax liability on individual income tax returns is increased from 0.4% to 0.8% of Maine adjusted gross income. Applies to tax years beginning on or after January 1, 2008.

For other tax law changes affecting Maine Long Form 1040ME, see [www.maine.gov/revenue](http://www.maine.gov/revenue).

**FREQUENTLY ASKED QUESTIONS (FAQs on the WEB)**

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

Topic #	Subjects Available	Topic #	Subjects Available
01	How can I tell if I am a resident of Maine?	14	I received a bill, and I cannot pay it in full. What do I do?
02	How can I get an extension to file?	15	I did not get credit for my withholdings. Why?
03	Should I file my return even though I do not have the money to pay?	16	What should I do if I amend my federal tax return or my federal return was changed by the IRS?
04	I did not live in Maine for the entire year. Do I have to file a return?	17	I received a notice that did not show all payments made. How do I get credit for them?
05	I forgot to attach my W-2s when I mailed my return. What do I do?	18	How can I purchase a State of Maine Park Pass?
06	I have not received a W-2. What do I do?	19	What if my Park Pass is lost or stolen?
07	What is the Pension Benefits Income Deduction?	20	Do I qualify for Injured Spouse status?
08	I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?	21	What if I file or pay late?
09	How do I complete Schedule NR?	22	Is there a penalty for not paying enough estimated tax?
10	How do I complete Schedule NRH?	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 prior losses to offset this year’s gain?
11	How do I complete Schedule 3?	24	Does Maine Revenue Services accept facsimile signatures on tax returns completed by either a taxpayer or by a paid preparer?
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?		

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

**2007  
1040EXT-ME**

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



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.

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	<b>If you make a payment using this voucher, you <u>must</u> use a Long Form (1040ME) when you file your return.</b>

**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.

Please Type or Print



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 or a "Safe Harbor" resident 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-A).

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

To determine your residency status for 2007, 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 of 2007;

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.

**"Safe Harbor" Resident:**

**General Safe Harbor** - Maine was my domicile in 2007, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2007 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. For more information and examples, see the Guidance to Residency "Safe Harbors" brochure available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call the forms line at (207) 624-7894.

**IF YOU ARE A "SAFE-HARBOR" RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.**

**Note:** For tax years beginning after 2006, a **Foreign Safe Harbor** may apply to certain eligible individuals spending at least 450 days in a foreign country during any 548-day period beginning after 2006. The taxpayer must also meet other eligibility criteria. Individuals qualifying for the Foreign Safe Harbor will be considered "Safe Harbor" Residents and treated as nonresidents for the 548-day period even though domiciled 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 2007, 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** and **Guidance to Residency "Safe Harbors"** brochures at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call the forms line at (207) 624-7894.

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

**Maine Resident:** Except for "Safe Harbor" Residents treated as nonresidents for Maine income tax purposes (see example below), 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.

**Example:** Paul, single, is a member of the U.S. armed forces stationed in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2007 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a "Safe Harbor" resident and will be treated as a nonresident for Maine income tax purposes.

**Nonresident:** If you are not a Maine resident, but 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 (*you may qualify for Credit for Tax Paid to Another Taxing Jurisdiction, see Form 1040ME, Schedule 3*);

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, or "Safe Harbor" resident 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 or "SAFE HARBOR" RESIDENTS, 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 or "SAFE HARBOR" RESIDENTS 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 15, 2008.

**WHAT IF I NEED MORE TIME TO FILE?** If you are unable to file your return by Tuesday, April 15, 2008, 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. *The automatic extension is only effective if the return is filed within the six-month period. See "What if I file or pay late?" below.*

**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 15, 2008** 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, 2008 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/forms](http://www.maine.gov/revenue/forms) 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 more.

**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. 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 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 12% per year, compounded monthly, on income tax not paid by the due date (April 15, 2008 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 for understating income.

**WHAT IF I AM AN INNOCENT OR INJURED SPOUSE?** Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions) for purposes of individual income tax only. 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 a debt other than an income tax debt, you must contact the other tax department or agency directly to request injured spouse relief.***

**SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2008?** 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 single withholding table. 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/forms](http://www.maine.gov/revenue/forms) 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. For calendar years 2007 and 2008, the underpayment penalty is 12%, compounded monthly. If your 2007 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:** Form 1040S-ME 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 <b>IMA</b>	MI <b>A</b>	Your Last Name <b>SAMPLE</b>
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

\_\_\_\_\_, 22, 495. 00

**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 2007 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 2007 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 2007, 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 -----	\$5,350
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -----	\$8,900
HEAD OF HOUSEHOLD -----	\$7,850
MARRIED FILING SEPARATELY -----	\$4,450

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$850 or earned income plus \$300 (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 \$1,300 if the individual is 65 or over OR blind; \$2,600 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 \$1,050 if one spouse is age 65 or over OR blind; \$2,100 if one spouse is 65 or over AND blind; \$2,100 if both spouses are 65 or over OR blind; \$4,200 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 F 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 F of the worksheet is \$3,400, 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 5% 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 .05. 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 may 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 2007 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. 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. For additional information on Maine use tax visit [www.maine.gov/revenue/salesuse/usetax/usetax.html](http://www.maine.gov/revenue/salesuse/usetax/usetax.html) or call (207) 624-9693.

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 14 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 owner's 9-digit social security number. On **line 30c**, check the box for the appropriate account type.

**Sample Check**

**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 "Circuit Breaker" Program application in August for property tax assessed or rent paid in 2007. The Circuit Breaker Program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2008 may change, the current program (that ends June 2, 2008) is generally available to Maine residents with 2006 household income up to \$105,750 for multi-member households or up to \$80,750 for single-member households. Also, your 2006 property taxes must have been greater than 4% of your income or your 2006 rent must have been greater than 20% of your income. The application period for the next program is August 1, 2008 through May 31, 2009. See more information on next page.

**THIRD PARTY DESIGNEE.** If you would like to allow another person to discuss your 2007 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 2008 tax return. For most people this is April 15, 2009.

# Maine Residents Property Tax and Rent Refund Program For

- **Property Tax Assessed in 2006**
- **Rent Paid during 2006**

## REFUNDS UP TO \$2,000!

Over **200,000** Maine households 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 2006,  
IT'S NOT TOO LATE TO APPLY. BUT, YOU MUST APPLY  
NO LATER THAN JUNE 2, 2008.**

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If you have not already filed for a refund of property tax assessed or rent paid during 2006, 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 June 2, 2008).

### YOU MAY QUALIFY IF:

- You do not have a spouse or dependent(s) and your 2006 household income was \$80,750 or less; or
- You have a spouse or dependent(s) and your 2006 household income was \$105,750 or less

#### AND

- Your 2006 property tax was more than 4% of your 2006 household income; or,
- The rent you paid in 2006 was more than 20% of your 2006 household income

*NOTE: Seniors do not need to meet this requirement if household income was \$13,200 or less if living alone or \$16,300 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) 624-7894 (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 2007, check the box on line 32 of page 2 of your 2007 Form 1040S-ME. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2008 unless your income on line 15 exceeds the income limits for this program.*



# 2007

## MAINE INDIVIDUAL INCOME TAX 1040S-ME RESIDENT **SHORT FORM**



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\*0702200\*

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**

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

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

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.

<p><b>1 Maine Clean Election Fund</b> – (See instructions on page 6.) <b>NOTE:</b> Checking the box will <u>not</u> increase your tax or reduce your refund.</p> <p>Do you want \$3 to go to this fund..... <input type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b></p> <p>If a joint return, does your spouse want \$3 to go to this fund..... <input type="checkbox"/> <input type="checkbox"/></p>	<p><b>2</b> Check here if you were engaged in <b>COMMERCIAL FARMING OR FISHING</b> during 2007. (See Instructions) ..... <input type="checkbox"/></p>
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**STEP 2**  
Indicate Your Filing Status

**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:**

	<b>You were</b>	<b>Spouse was</b>
65 or over .....	8a <input type="checkbox"/>	8c <input type="checkbox"/>
Blind.....	8b <input type="checkbox"/>	8d <input type="checkbox"/>

**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 space to the left of the number.) ..... 10 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

11 **MAINE STATE RETIREMENT CONTRIBUTIONS.** ..... 11 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

12 **U.S. GOVERNMENT BOND INTEREST** included in your federal adjusted gross income ..... 12 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

13 **SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS** included in your federal adjusted gross income ..... 13 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

14 **PENSION INCOME DEDUCTION.** (See instructions and worksheet on page 14) ..... 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 space to the left of the number) ..... 15 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

16 **STANDARD DEDUCTION.** (See instructions on page 6) ..... 16 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

17 **EXEMPTION.** (Multiply number of exemptions on line 9 by \$2,850) ..... 17 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

18 **TAXABLE INCOME.** (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the space to the left of the number.) ..... 18 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

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.) ..... 19 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_



2007 1040S-ME  
RESIDENT SHORT FORM  
Page 2



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 .05. 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 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

STEP 6  
Calculate Your Refund or Amount Due

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

28 **TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 14) ..... 28 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

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.**

30a Routing Number\* \_\_\_\_\_  
\*For NextGen Accounts, enter 043000261

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

30c Type of Account:  Checking  
 Savings  
 NextGen®

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. DO NOT SEND CASH.**



32 **FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2008: ➔   
See instructions on pages 7 and 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2008 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**

Your Signature _____	Date signed _____	Your occupation _____
Spouse's signature (if joint return, <b>both</b> 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 _____

**Only**  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



# 2007

## MAINE INDIVIDUAL INCOME TAX 1040S-ME RESIDENT **SHORT FORM**



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\*0702200\*

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

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

### IMPORTANT!

You **must** enter your SSN(s) below.

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.

**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**

If a joint return, does your spouse want \$3 to go to this fund.....

**2** Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2007. (See Instructions) .....

### STEP 2

Indicate Your Filing Status

**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:**

	<b>You were</b>	<b>Spouse was</b>
<b>65 or over</b> .....	8a <input type="checkbox"/>	8c <input type="checkbox"/>
<b>Blind</b> .....	8b <input type="checkbox"/>	8d <input type="checkbox"/>

### 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 space to the left of the number.) ..... 10 \_\_\_\_\_

**11 MAINE STATE RETIREMENT CONTRIBUTIONS.** ..... 11 \_\_\_\_\_

**12 U.S. GOVERNMENT BOND INTEREST** included in your federal adjusted gross income ..... 12 \_\_\_\_\_

**13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS** included in your federal adjusted gross income ..... 13 \_\_\_\_\_

**14 PENSION INCOME DEDUCTION.** (See instructions and worksheet on page 14) ..... 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 space to the left of the number)..... 15 \_\_\_\_\_

**16 STANDARD DEDUCTION.** (See instructions on page 6) .....16 \_\_\_\_\_

**17 EXEMPTION.** (Multiply number of exemptions on line 9 by \$2,850).....17 \_\_\_\_\_

**18 TAXABLE INCOME.** (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the space to the left of the number.).....18 \_\_\_\_\_

**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.).....19 \_\_\_\_\_



2007 1040S-ME  
RESIDENT SHORT FORM  
Page 2



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**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 .05. 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 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

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

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

28 **TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 14) ..... 28 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_

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.

**30a** Routing Number\* \_\_\_\_\_ **30c** Type of Account:  Checking  
\*For NextGen Accounts, enter 043000261  Savings  
**30b** Account Number\* \_\_\_\_\_  NextGen®  
\*For NextGen Accounts, enter the account owner'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. DO NOT SEND CASH.**

**32 FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2008: ➔   
See instructions on pages 7 and 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2008 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, <b>both</b> 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 _____

**Only**  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

**Schedule CP  
2007**

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.

							Enter line totals below:	
<b>A. CONTRIBUTIONS</b>	1 Democratic Party	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....1 _____, _____ . _____	
	2 Green Independent Party	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....2 _____, _____ . _____	
	3 Republican Party	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....3 _____, _____ . _____	
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....4 _____, _____ . _____	
	5 Maine Children's Trust	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....5 _____, _____ . _____	
	6 Bone Marrow Screening Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....6 _____, _____ . _____	
	7 Companion Animal Sterilization Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....7 _____, _____ . _____	
	8 Maine Military Family Relief Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....8 _____, _____ . _____	
	9 Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....9 _____, _____ . _____	
	10 Maine Asthma & Lung Disease Research Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other \$ _____	.....10 _____, _____ . _____	
<b>11 TOTAL CONTRIBUTIONS.</b> (Add lines 1 through 10) .....						<b>11</b>	_____, _____ . _____	
<b>B. PARK PASSES</b>	12 Number of Individual Park Passes ..... <input type="checkbox"/> x \$30 .....						<b>12</b>	_____ . _____
	13 Number of Vehicle Park Passes ..... <input type="checkbox"/> x \$60 .....						<b>13</b>	_____ . _____
	<b>14 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES</b> (Add lines 11, 12, and 13. Enter result here and on Form 1040ME, line 32 or Form 1040S-ME, line 28) .....						<b>14</b>	_____, _____ . _____

**INSTRUCTIONS**

**A. CONTRIBUTIONS. Lines 1-10.** Check the appropriate box or boxes to indicate the funds and amounts of your choice. *Political party designations may only be made by Maine residents.* You and/or 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/species/endangered\\_species/nongame\\_fund.htm](http://www.maine.gov/ifw/wildlife/species/endangered_species/nongame_fund.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).

**Bone Marrow Screening Fund** - Donations to the fund will be used to support blood screening to add people to the National Bone Marrow Registry. As a result, people with certain cancers, genetic disorders, or autoimmune illnesses who are in need of a bone marrow or other similar transplant will have more potential donors. 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

**2007 - 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.**

**Schedule CP instructions, continued**

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.

**Maine Veterans' Memorial Cemetery Maintenance Fund** - The Maine Veterans' Memorial Cemetery Maintenance Fund was established to help finance the maintenance and perpetual care of Maine veterans' cemeteries.



**Maine Asthma and Lung Disease Fund** - The purpose of the Maine Asthma and Lung Disease Research Fund is to provide research grants to develop and advance the understanding of lung disease, especially its prevention, causes, treatment and cure. Areas of research eligible for grants include, but are not limited



to, asthma, health effects of indoor and outdoor air pollution, emphysema and chronic obstructive pulmonary disease. The fund is administered by the American Lung Association of Maine.

**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 12-13.** 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.**

**2007 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>0</b>				
0	100	1	1	1
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	91	91	91
4,600	4,700	93	93	93
4,700	4,800	95	95	95
4,800	4,900	100	97	97
4,900	5,000	104	99	99
<b>5,000</b>				
5,000	5,100	109	101	101
5,100	5,200	113	103	103
5,200	5,300	118	105	105
5,300	5,400	122	107	107
5,400	5,500	127	109	109
5,500	5,600	131	111	111
5,600	5,700	136	113	113
5,700	5,800	140	115	115
5,800	5,900	145	117	117
5,900	6,000	149	119	119
<b>6,000</b>				
6,000	6,100	154	121	121
6,100	6,200	158	123	123
6,200	6,300	163	125	125
6,300	6,400	167	127	127
6,400	6,500	172	129	129
6,500	6,600	176	131	131
6,600	6,700	181	133	133
6,700	6,800	185	135	135
6,800	6,900	190	137	137
6,900	7,000	194	139	139

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>7,000</b>				
7,000	7,100	199	141	141
7,100	7,200	203	143	143
7,200	7,300	208	145	148
7,300	7,400	212	147	152
7,400	7,500	217	149	157
7,500	7,600	221	151	161
7,600	7,700	226	153	166
7,700	7,800	230	155	170
7,800	7,900	235	157	175
7,900	8,000	239	159	179
<b>8,000</b>				
8,000	8,100	244	161	184
8,100	8,200	248	163	188
8,200	8,300	253	165	193
8,300	8,400	257	167	197
8,400	8,500	262	169	202
8,500	8,600	266	171	206
8,600	8,700	271	173	211
8,700	8,800	275	175	215
8,800	8,900	280	177	220
8,900	9,000	284	179	224
<b>9,000</b>				
9,000	9,100	289	181	229
9,100	9,200	293	183	233
9,200	9,300	298	185	238
9,300	9,400	302	187	242
9,400	9,500	307	189	247
9,500	9,600	314	192	251
9,600	9,700	321	197	256
9,700	9,800	328	201	260
9,800	9,900	335	206	265
9,900	10,000	342	210	269
<b>10,000</b>				
10,000	10,100	349	215	274
10,100	10,200	356	219	278
10,200	10,300	363	224	283
10,300	10,400	370	228	287
10,400	10,500	377	233	292
10,500	10,600	384	237	296
10,600	10,700	391	242	301
10,700	10,800	398	246	305
10,800	10,900	405	251	310
10,900	11,000	412	255	314
<b>11,000</b>				
11,000	11,100	419	260	319
11,100	11,200	426	264	323
11,200	11,300	433	269	328
11,300	11,400	440	273	332
11,400	11,500	447	278	337
11,500	11,600	454	282	341
11,600	11,700	461	287	346
11,700	11,800	468	291	350
11,800	11,900	475	296	355
11,900	12,000	482	300	359
<b>12,000</b>				
12,000	12,100	489	305	364
12,100	12,200	496	309	368
12,200	12,300	503	314	373
12,300	12,400	510	318	377
12,400	12,500	517	323	382
12,500	12,600	524	327	386
12,600	12,700	531	332	391
12,700	12,800	538	336	395
12,800	12,900	545	341	400
12,900	13,000	552	345	404
<b>13,000</b>				
13,000	13,100	559	350	409
13,100	13,200	566	354	413
13,200	13,300	573	359	418
13,300	13,400	580	363	422
13,400	13,500	587	368	427
13,500	13,600	594	372	431
13,600	13,700	601	377	436
13,700	13,800	608	381	440
13,800	13,900	615	386	445
13,900	14,000	622	390	449

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>14,000</b>				
14,000	14,100	629	395	454
14,100	14,200	636	399	458
14,200	14,300	643	404	464
14,300	14,400	650	408	471
14,400	14,500	657	413	478
14,500	14,600	664	417	485
14,600	14,700	671	422	492
14,700	14,800	678	426	499
14,800	14,900	685	431	506
14,900	15,000	692	435	513
<b>15,000</b>				
15,000	15,100	699	440	520
15,100	15,200	706	444	527
15,200	15,300	713	449	534
15,300	15,400	720	453	541
15,400	15,500	727	458	548
15,500	15,600	734	462	555
15,600	15,700	741	467	562
15,700	15,800	748	471	569
15,800	15,900	755	476	576
15,900	16,000	762	480	583
<b>16,000</b>				
16,000	16,100	769	485	590
16,100	16,200	776	489	597
16,200	16,300	783	494	604
16,300	16,400	790	498	611
16,400	16,500	797	503	618
16,500	16,600	804	507	625
16,600	16,700	811	512	632
16,700	16,800	818	516	639
16,800	16,900	825	521	646
16,900	17,000	832	525	653
<b>17,000</b>				
17,000	17,100	839	530	660
17,100	17,200	846	534	667
17,200	17,300	853	539	674
17,300	17,400	860	543	681
17,400	17,500	867	548	688
17,500	17,600	874	552	695
17,600	17,700	881	557	702
17,700	17,800	888	561	709
17,800	17,900	895	566	716
17,900	18,000	902	570	723
<b>18,000</b>				
18,000	18,100	909	575	730
18,100	18,200	916	579	737
18,200	18,300	923	584	744
18,300	18,400	930	588	751
18,400	18,500	937	593	758
18,500	18,600	944	597	765
18,600	18,700	951	602	772
18,700	18,800	958	606	779
18,800	18,900	965	611	786
18,900	19,000	972	615	793
<b>19,000</b>				
19,000	19,100	981	622	800
19,100	19,200	989	629	807
19,200	19,300	998	636	814
19,300	19,400	1,006	643	821
19,400	19,500	1,015	650	828
19,500	19,600	1,023	657	835
19,600	19,700	1,032	664	842
19,700	19,800	1,040	671	849
19,800	19,900	1,049	678	856
19,900	20,000	1,057	685	863
<b>20,000</b>				
20,000	20,100	1,066	692	870
20,100	20,200	1,074	699	877
20,200	20,300	1,083	706	884
20,300	20,400	1,091	713	891
20,400	20,500	1,100	720	898
20,500	20,600	1,108	727	905
20,600	20,700	1,117	734	912
20,700	20,800	1,125	741	919
20,800	20,900	1,134	748	926
20,900	21,000	1,142	755	933

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

**2007 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>21,000</b>				
21,000	21,100	1,151	762	940
21,100	21,200	1,159	769	947
21,200	21,300	1,168	776	954
21,300	21,400	1,176	783	961
21,400	21,500	1,185	790	968
21,500	21,600	1,193	797	975
21,600	21,700	1,202	804	982
21,700	21,800	1,210	811	989
21,800	21,900	1,219	818	996
21,900	22,000	1,227	825	1,003
<b>22,000</b>				
22,000	22,100	1,236	832	1,010
22,100	22,200	1,244	839	1,017
22,200	22,300	1,253	846	1,024
22,300	22,400	1,261	853	1,031
22,400	22,500	1,270	860	1,038
22,500	22,600	1,278	867	1,045
22,600	22,700	1,287	874	1,052
22,700	22,800	1,295	881	1,059
22,800	22,900	1,304	888	1,066
22,900	23,000	1,312	895	1,073
<b>23,000</b>				
23,000	23,100	1,321	902	1,080
23,100	23,200	1,329	909	1,087
23,200	23,300	1,338	916	1,094
23,300	23,400	1,346	923	1,101
23,400	23,500	1,355	930	1,108
23,500	23,600	1,363	937	1,115
23,600	23,700	1,372	944	1,122
23,700	23,800	1,380	951	1,129
23,800	23,900	1,389	958	1,136
23,900	24,000	1,397	965	1,143
<b>24,000</b>				
24,000	24,100	1,406	972	1,150
24,100	24,200	1,414	979	1,157
24,200	24,300	1,423	986	1,164
24,300	24,400	1,431	993	1,171
24,400	24,500	1,440	1,000	1,178
24,500	24,600	1,448	1,007	1,185
24,600	24,700	1,457	1,014	1,192
24,700	24,800	1,465	1,021	1,199
24,800	24,900	1,474	1,028	1,206
24,900	25,000	1,482	1,035	1,213
<b>25,000</b>				
25,000	25,100	1,491	1,042	1,220
25,100	25,200	1,499	1,049	1,227
25,200	25,300	1,508	1,056	1,234
25,300	25,400	1,516	1,063	1,241
25,400	25,500	1,525	1,070	1,248
25,500	25,600	1,533	1,077	1,255
25,600	25,700	1,542	1,084	1,262
25,700	25,800	1,550	1,091	1,269
25,800	25,900	1,559	1,098	1,276
25,900	26,000	1,567	1,105	1,283
<b>26,000</b>				
26,000	26,100	1,576	1,112	1,290
26,100	26,200	1,584	1,119	1,297
26,200	26,300	1,593	1,126	1,304
26,300	26,400	1,601	1,133	1,311
26,400	26,500	1,610	1,140	1,318
26,500	26,600	1,618	1,147	1,325
26,600	26,700	1,627	1,154	1,332
26,700	26,800	1,635	1,161	1,339
26,800	26,900	1,644	1,168	1,346
26,900	27,000	1,652	1,175	1,353
<b>27,000</b>				
27,000	27,100	1,661	1,182	1,360
27,100	27,200	1,669	1,189	1,367
27,200	27,300	1,678	1,196	1,374
27,300	27,400	1,686	1,203	1,381
27,400	27,500	1,695	1,210	1,388
27,500	27,600	1,703	1,217	1,395
27,600	27,700	1,712	1,224	1,402
27,700	27,800	1,720	1,231	1,409
27,800	27,900	1,729	1,238	1,416
27,900	28,000	1,737	1,245	1,423

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>28,000</b>				
28,000	28,100	1,746	1,252	1,430
28,100	28,200	1,754	1,259	1,437
28,200	28,300	1,763	1,266	1,444
28,300	28,400	1,771	1,273	1,451
28,400	28,500	1,780	1,280	1,458
28,500	28,600	1,788	1,287	1,467
28,600	28,700	1,797	1,294	1,475
28,700	28,800	1,805	1,301	1,484
28,800	28,900	1,814	1,308	1,492
28,900	29,000	1,822	1,315	1,501
<b>29,000</b>				
29,000	29,100	1,831	1,322	1,509
29,100	29,200	1,839	1,329	1,518
29,200	29,300	1,848	1,336	1,526
29,300	29,400	1,856	1,343	1,535
29,400	29,500	1,865	1,350	1,543
29,500	29,600	1,873	1,357	1,552
29,600	29,700	1,882	1,364	1,560
29,700	29,800	1,890	1,371	1,569
29,800	29,900	1,899	1,378	1,577
29,900	30,000	1,907	1,385	1,586
<b>30,000</b>				
30,000	30,100	1,916	1,392	1,594
30,100	30,200	1,924	1,399	1,603
30,200	30,300	1,933	1,406	1,611
30,300	30,400	1,941	1,413	1,620
30,400	30,500	1,950	1,420	1,628
30,500	30,600	1,958	1,427	1,637
30,600	30,700	1,967	1,434	1,645
30,700	30,800	1,975	1,441	1,654
30,800	30,900	1,984	1,448	1,662
30,900	31,000	1,992	1,455	1,671
<b>31,000</b>				
31,000	31,100	2,001	1,462	1,679
31,100	31,200	2,009	1,469	1,688
31,200	31,300	2,018	1,476	1,696
31,300	31,400	2,026	1,483	1,705
31,400	31,500	2,035	1,490	1,713
31,500	31,600	2,043	1,497	1,722
31,600	31,700	2,052	1,504	1,730
31,700	31,800	2,060	1,511	1,739
31,800	31,900	2,069	1,518	1,747
31,900	32,000	2,077	1,525	1,756
<b>32,000</b>				
32,000	32,100	2,086	1,532	1,764
32,100	32,200	2,094	1,539	1,773
32,200	32,300	2,103	1,546	1,781
32,300	32,400	2,111	1,553	1,790
32,400	32,500	2,120	1,560	1,798
32,500	32,600	2,128	1,567	1,807
32,600	32,700	2,137	1,574	1,815
32,700	32,800	2,145	1,581	1,824
32,800	32,900	2,154	1,588	1,832
32,900	33,000	2,162	1,595	1,841
<b>33,000</b>				
33,000	33,100	2,171	1,602	1,849
33,100	33,200	2,179	1,609	1,858
33,200	33,300	2,188	1,616	1,866
33,300	33,400	2,196	1,623	1,875
33,400	33,500	2,205	1,630	1,883
33,500	33,600	2,213	1,637	1,892
33,600	33,700	2,222	1,644	1,900
33,700	33,800	2,230	1,651	1,909
33,800	33,900	2,239	1,658	1,917
33,900	34,000	2,247	1,665	1,926
<b>34,000</b>				
34,000	34,100	2,256	1,672	1,934
34,100	34,200	2,264	1,679	1,943
34,200	34,300	2,273	1,686	1,951
34,300	34,400	2,281	1,693	1,960
34,400	34,500	2,290	1,700	1,968
34,500	34,600	2,298	1,707	1,977
34,600	34,700	2,307	1,714	1,985
34,700	34,800	2,315	1,721	1,994
34,800	34,900	2,324	1,728	2,002
34,900	35,000	2,332	1,735	2,011

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>35,000</b>				
35,000	35,100	2,341	1,742	2,019
35,100	35,200	2,349	1,749	2,028
35,200	35,300	2,358	1,756	2,036
35,300	35,400	2,366	1,763	2,045
35,400	35,500	2,375	1,770	2,053
35,500	35,600	2,383	1,777	2,062
35,600	35,700	2,392	1,784	2,070
35,700	35,800	2,400	1,791	2,079
35,800	35,900	2,409	1,798	2,087
35,900	36,000	2,417	1,805	2,096
<b>36,000</b>				
36,000	36,100	2,426	1,812	2,104
36,100	36,200	2,434	1,819	2,113
36,200	36,300	2,443	1,826	2,121
36,300	36,400	2,451	1,833	2,130
36,400	36,500	2,460	1,840	2,138
36,500	36,600	2,468	1,847	2,147
36,600	36,700	2,477	1,854	2,155
36,700	36,800	2,485	1,861	2,164
36,800	36,900	2,494	1,868	2,172
36,900	37,000	2,502	1,875	2,181
<b>37,000</b>				
37,000	37,100	2,511	1,882	2,189
37,100	37,200	2,519	1,889	2,198
37,200	37,300	2,528	1,896	2,206
37,300	37,400	2,536	1,903	2,215
37,400	37,500	2,545	1,910	2,223
37,500	37,600	2,553	1,917	2,232
37,600	37,700	2,562	1,924	2,240
37,700	37,800	2,570	1,931	2,249
37,800	37,900	2,579	1,938	2,257
37,900	38,000	2,587	1,945	2,266
<b>38,000</b>				
38,000	38,100	2,596	1,954	2,274
38,100	38,200	2,604	1,962	2,283
38,200	38,300	2,613	1,971	2,291
38,300	38,400	2,621	1,979	2,300
38,400	38,500	2,630	1,988	2,308
38,500	38,600	2,638	1,996	2,317
38,600	38,700	2,647	2,005	2,325
38,700	38,800	2,655	2,013	2,334
38,800	38,900	2,664	2,022	2,342
38,900	39,000	2,672	2,030	2,351
<b>39,000</b>				
39,000	39,100	2,681	2,039	2,359
39,100	39,200	2,689	2,047	2,368
39,200	39,300	2,698	2,056	2,376
39,300	39,400	2,706	2,064	2,385
39,400	39,500	2,715	2,073	2,393
39,500	39,600	2,723	2,081	2,402
39,600	39,700	2,732	2,090	2,410
39,700	39,800	2,740	2,098	2,419
39,800	39,900	2,749	2,107	2,427
39,900	40,000	2,757	2,115	2,436
<b>40,000</b>				
40,000	40,100	2,766	2,124	2,444
40,100	40,200	2,774	2,132	2,453
40,200	40,300	2,783	2,141	2,461
40,300	40,400	2,791	2,149	2,470
40,400	40,500	2,800	2,158	2,478
40,500	40,600	2,808	2,166	2,487
40,600	40,700	2,817	2,175	2,495
40,700	40,800	2,825	2,183	2,504
40,800	40,900	2,834	2,192	2,512
40,900	41,000	2,842	2,200	2,521
<b>41,000</b>				
41,000</				

2007 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	2,936	2,294	2,614
42,100	42,200	2,944	2,302	2,623
42,200	42,300	2,953	2,311	2,631
42,300	42,400	2,961	2,319	2,640
42,400	42,500	2,970	2,328	2,648
42,500	42,600	2,978	2,336	2,657
42,600	42,700	2,987	2,345	2,665
42,700	42,800	2,995	2,353	2,674
42,800	42,900	3,004	2,362	2,682
42,900	43,000	3,012	2,370	2,691
<b>43,000</b>				
43,000	43,100	3,021	2,379	2,699
43,100	43,200	3,029	2,387	2,708
43,200	43,300	3,038	2,396	2,716
43,300	43,400	3,046	2,404	2,725
43,400	43,500	3,055	2,413	2,733
43,500	43,600	3,063	2,421	2,742
43,600	43,700	3,072	2,430	2,750
43,700	43,800	3,080	2,438	2,759
43,800	43,900	3,089	2,447	2,767
43,900	44,000	3,097	2,455	2,776
<b>44,000</b>				
44,000	44,100	3,106	2,464	2,784
44,100	44,200	3,114	2,472	2,793
44,200	44,300	3,123	2,481	2,801
44,300	44,400	3,131	2,489	2,810
44,400	44,500	3,140	2,498	2,818
44,500	44,600	3,148	2,506	2,827
44,600	44,700	3,157	2,515	2,835
44,700	44,800	3,165	2,523	2,844
44,800	44,900	3,174	2,532	2,852
44,900	45,000	3,182	2,540	2,861
<b>45,000</b>				
45,000	45,100	3,191	2,549	2,869
45,100	45,200	3,199	2,557	2,878
45,200	45,300	3,208	2,566	2,886
45,300	45,400	3,216	2,574	2,895
45,400	45,500	3,225	2,583	2,903
45,500	45,600	3,233	2,591	2,912
45,600	45,700	3,242	2,600	2,920
45,700	45,800	3,250	2,608	2,929
45,800	45,900	3,259	2,617	2,937
45,900	46,000	3,267	2,625	2,946
<b>46,000</b>				
46,000	46,100	3,276	2,634	2,954
46,100	46,200	3,284	2,642	2,963
46,200	46,300	3,293	2,651	2,971
46,300	46,400	3,301	2,659	2,980
46,400	46,500	3,310	2,668	2,988
46,500	46,600	3,318	2,676	2,997
46,600	46,700	3,327	2,685	3,005
46,700	46,800	3,335	2,693	3,014
46,800	46,900	3,344	2,702	3,022
46,900	47,000	3,352	2,710	3,031
<b>47,000</b>				
47,000	47,100	3,361	2,719	3,039
47,100	47,200	3,369	2,727	3,048
47,200	47,300	3,378	2,736	3,056
47,300	47,400	3,386	2,744	3,065
47,400	47,500	3,395	2,753	3,073
47,500	47,600	3,403	2,761	3,082
47,600	47,700	3,412	2,770	3,090
47,700	47,800	3,420	2,778	3,099
47,800	47,900	3,429	2,787	3,107
47,900	48,000	3,437	2,795	3,116
<b>48,000</b>				
48,000	48,100	3,446	2,804	3,124
48,100	48,200	3,454	2,812	3,133
48,200	48,300	3,463	2,821	3,141
48,300	48,400	3,471	2,829	3,150
48,400	48,500	3,480	2,838	3,158
48,500	48,600	3,488	2,846	3,167
48,600	48,700	3,497	2,855	3,175
48,700	48,800	3,505	2,863	3,184
48,800	48,900	3,514	2,872	3,192
48,900	49,000	3,522	2,880	3,201

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	3,531	2,889	3,209
49,100	49,200	3,539	2,897	3,218
49,200	49,300	3,548	2,906	3,226
49,300	49,400	3,556	2,914	3,235
49,400	49,500	3,565	2,923	3,243
49,500	49,600	3,573	2,931	3,252
49,600	49,700	3,582	2,940	3,260
49,700	49,800	3,590	2,948	3,269
49,800	49,900	3,599	2,957	3,277
49,900	50,000	3,607	2,965	3,286
<b>50,000</b>				
50,000	50,100	3,616	2,974	3,294
50,100	50,200	3,624	2,982	3,303
50,200	50,300	3,633	2,991	3,311
50,300	50,400	3,641	2,999	3,320
50,400	50,500	3,650	3,008	3,328
50,500	50,600	3,658	3,016	3,337
50,600	50,700	3,667	3,025	3,345
50,700	50,800	3,675	3,033	3,354
50,800	50,900	3,684	3,042	3,362
50,900	51,000	3,692	3,050	3,371
<b>51,000</b>				
51,000	51,100	3,701	3,059	3,379
51,100	51,200	3,709	3,067	3,388
51,200	51,300	3,718	3,076	3,396
51,300	51,400	3,726	3,084	3,405
51,400	51,500	3,735	3,093	3,413
51,500	51,600	3,743	3,101	3,422
51,600	51,700	3,752	3,110	3,430
51,700	51,800	3,760	3,118	3,439
51,800	51,900	3,769	3,127	3,447
51,900	52,000	3,777	3,135	3,456
<b>52,000</b>				
52,000	52,100	3,786	3,144	3,464
52,100	52,200	3,794	3,152	3,473
52,200	52,300	3,803	3,161	3,481
52,300	52,400	3,811	3,169	3,490
52,400	52,500	3,820	3,178	3,498
52,500	52,600	3,828	3,186	3,507
52,600	52,700	3,837	3,195	3,515
52,700	52,800	3,845	3,203	3,524
52,800	52,900	3,854	3,212	3,532
52,900	53,000	3,862	3,220	3,541
<b>53,000</b>				
53,000	53,100	3,871	3,229	3,549
53,100	53,200	3,879	3,237	3,558
53,200	53,300	3,888	3,246	3,566
53,300	53,400	3,896	3,254	3,575
53,400	53,500	3,905	3,263	3,583
53,500	53,600	3,913	3,271	3,592
53,600	53,700	3,922	3,280	3,600
53,700	53,800	3,930	3,288	3,609
53,800	53,900	3,939	3,297	3,617
53,900	54,000	3,947	3,305	3,626
<b>54,000</b>				
54,000	54,100	3,956	3,314	3,634
54,100	54,200	3,964	3,322	3,643
54,200	54,300	3,973	3,331	3,651
54,300	54,400	3,981	3,339	3,660
54,400	54,500	3,990	3,348	3,668
54,500	54,600	3,998	3,356	3,677
54,600	54,700	4,007	3,365	3,685
54,700	54,800	4,015	3,373	3,694
54,800	54,900	4,024	3,382	3,702
54,900	55,000	4,032	3,390	3,711
<b>55,000</b>				
55,000	55,100	4,041	3,399	3,719
55,100	55,200	4,049	3,407	3,728
55,200	55,300	4,058	3,416	3,736
55,300	55,400	4,066	3,424	3,745
55,400	55,500	4,075	3,433	3,753
55,500	55,600	4,083	3,441	3,762
55,600	55,700	4,092	3,450	3,770
55,700	55,800	4,100	3,458	3,779
55,800	55,900	4,109	3,467	3,787
55,900	56,000	4,117	3,475	3,796

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	4,126	3,484	3,804
56,100	56,200	4,134	3,492	3,813
56,200	56,300	4,143	3,501	3,821
56,300	56,400	4,151	3,509	3,830
56,400	56,500	4,160	3,518	3,838
56,500	56,600	4,168	3,526	3,847
56,600	56,700	4,177	3,535	3,855
56,700	56,800	4,185	3,543	3,864
56,800	56,900	4,194	3,552	3,872
56,900	57,000	4,202	3,560	3,881
<b>57,000</b>				
57,000	57,100	4,211	3,569	3,889
57,100	57,200	4,219	3,577	3,898
57,200	57,300	4,228	3,586	3,906
57,300	57,400	4,236	3,594	3,915
57,400	57,500	4,245	3,603	3,923
57,500	57,600	4,253	3,611	3,932
57,600	57,700	4,262	3,620	3,940
57,700	57,800	4,270	3,628	3,949
57,800	57,900	4,279	3,637	3,957
57,900	58,000	4,287	3,645	3,966
<b>58,000</b>				
58,000	58,100	4,296	3,654	3,974
58,100	58,200	4,304	3,662	3,983
58,200	58,300	4,313	3,671	3,991
58,300	58,400	4,321	3,679	4,000
58,400	58,500	4,330	3,688	4,008
58,500	58,600	4,338	3,696	4,017
58,600	58,700	4,347	3,705	4,025
58,700	58,800	4,355	3,713	4,034
58,800	58,900	4,364	3,722	4,042
58,900	59,000	4,372	3,730	4,051
<b>59,000</b>				
59,000	59,100	4,381	3,739	4,059
59,100	59,200	4,389	3,747	4,068
59,200	59,300	4,398	3,756	4,076
59,300	59,400	4,406	3,764	4,085
59,400	59,500	4,415	3,773	4,093
59,500	59,600	4,423	3,781	4,102
59,600	59,700	4,432	3,790	4,110
59,700	59,800	4,440	3,798	4,119
59,800	59,900	4,449	3,807	4,127
59,900	60,000	4,457	3,815	4,136
<b>60,000</b>				
60,000	60,100	4,466	3,824	4,144
60,100	60,200	4,474	3,832	4,153
60,200	60,300	4,483	3,841	4,161
60,300	60,400	4,491	3,849	4,170
60,400	60,500	4,500	3,858	4,178
60,500	60,600	4,508	3,866	4,187
60,600	60,700	4,517	3,875	4,195
60,700	60,800	4,525	3,883	4,204
60,800	60,900	4,534	3,892	4,212
60,900	61,000	4,542	3,900	4,221
<b>61,000</b>				
61,000	61,100	4,551	3,909	4,229
61,100	61,200	4,559	3,917	4,238
61,200	61,300	4,568	3,926	4,246
61,300	61,400	4,576	3,934	4,255
61,400	61,500	4,585	3,943	4,263
61,500	61,600	4,593	3,951	4,272
61,600	61,700	4,602	3,960	4,280
61,700	61,800	4,610	3,968	4,289
61,800	61,900	4,619	3,977	4,297
61,900				

**2007 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	4,721	4,079	4,399
63,100	63,200	4,729	4,087	4,408
63,200	63,300	4,738	4,096	4,416
63,300	63,400	4,746	4,104	4,425
63,400	63,500	4,755	4,113	4,433
63,500	63,600	4,763	4,121	4,442
63,600	63,700	4,772	4,130	4,450
63,700	63,800	4,780	4,138	4,459
63,800	63,900	4,789	4,147	4,467
63,900	64,000	4,797	4,155	4,476
<b>64,000</b>				
64,000	64,100	4,806	4,164	4,484
64,100	64,200	4,814	4,172	4,493
64,200	64,300	4,823	4,181	4,501
64,300	64,400	4,831	4,189	4,510
64,400	64,500	4,840	4,198	4,518
64,500	64,600	4,848	4,206	4,527
64,600	64,700	4,857	4,215	4,535
64,700	64,800	4,865	4,223	4,544
64,800	64,900	4,874	4,232	4,552
64,900	65,000	4,882	4,240	4,561
<b>65,000</b>				
65,000	65,100	4,891	4,249	4,569
65,100	65,200	4,899	4,257	4,578
65,200	65,300	4,908	4,266	4,586
65,300	65,400	4,916	4,274	4,595
65,400	65,500	4,925	4,283	4,603
65,500	65,600	4,933	4,291	4,612
65,600	65,700	4,942	4,300	4,620
65,700	65,800	4,950	4,308	4,629
65,800	65,900	4,959	4,317	4,637
65,900	66,000	4,967	4,325	4,646
<b>66,000</b>				
66,000	66,100	4,976	4,334	4,654
66,100	66,200	4,984	4,342	4,663
66,200	66,300	4,993	4,351	4,671
66,300	66,400	5,001	4,359	4,680
66,400	66,500	5,010	4,368	4,688
66,500	66,600	5,018	4,376	4,697
66,600	66,700	5,027	4,385	4,705
66,700	66,800	5,035	4,393	4,714
66,800	66,900	5,044	4,402	4,722
66,900	67,000	5,052	4,410	4,731
<b>67,000</b>				
67,000	67,100	5,061	4,419	4,739
67,100	67,200	5,069	4,427	4,748
67,200	67,300	5,078	4,436	4,756
67,300	67,400	5,086	4,444	4,765
67,400	67,500	5,095	4,453	4,773
67,500	67,600	5,103	4,461	4,782
67,600	67,700	5,112	4,470	4,790
67,700	67,800	5,120	4,478	4,799
67,800	67,900	5,129	4,487	4,807
67,900	68,000	5,137	4,495	4,816
<b>68,000</b>				
68,000	68,100	5,146	4,504	4,824
68,100	68,200	5,154	4,512	4,833
68,200	68,300	5,163	4,521	4,841
68,300	68,400	5,171	4,529	4,850
68,400	68,500	5,180	4,538	4,858
68,500	68,600	5,188	4,546	4,867
68,600	68,700	5,197	4,555	4,875
68,700	68,800	5,205	4,563	4,884
68,800	68,900	5,214	4,572	4,892
68,900	69,000	5,222	4,580	4,901
<b>69,000</b>				
69,000	69,100	5,231	4,589	4,909
69,100	69,200	5,239	4,597	4,918
69,200	69,300	5,248	4,606	4,926
69,300	69,400	5,256	4,614	4,935
69,400	69,500	5,265	4,623	4,943
69,500	69,600	5,273	4,631	4,952
69,600	69,700	5,282	4,640	4,960
69,700	69,800	5,290	4,648	4,969
69,800	69,900	5,299	4,657	4,977
69,900	70,000	5,307	4,665	4,986

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	5,316	4,674	4,994
70,100	70,200	5,324	4,682	5,003
70,200	70,300	5,333	4,691	5,011
70,300	70,400	5,341	4,699	5,020
70,400	70,500	5,350	4,708	5,028
70,500	70,600	5,358	4,716	5,037
70,600	70,700	5,367	4,725	5,045
70,700	70,800	5,375	4,733	5,054
70,800	70,900	5,384	4,742	5,062
70,900	71,000	5,392	4,750	5,071
<b>71,000</b>				
71,000	71,100	5,401	4,759	5,079
71,100	71,200	5,409	4,767	5,088
71,200	71,300	5,418	4,776	5,096
71,300	71,400	5,426	4,784	5,105
71,400	71,500	5,435	4,793	5,113
71,500	71,600	5,443	4,801	5,122
71,600	71,700	5,452	4,810	5,130
71,700	71,800	5,460	4,818	5,139
71,800	71,900	5,469	4,827	5,147
71,900	72,000	5,477	4,835	5,156
<b>72,000</b>				
72,000	72,100	5,486	4,844	5,164
72,100	72,200	5,494	4,852	5,173
72,200	72,300	5,503	4,861	5,181
72,300	72,400	5,511	4,869	5,190
72,400	72,500	5,520	4,878	5,198
72,500	72,600	5,528	4,886	5,207
72,600	72,700	5,537	4,895	5,215
72,700	72,800	5,545	4,903	5,224
72,800	72,900	5,554	4,912	5,232
72,900	73,000	5,562	4,920	5,241
<b>73,000</b>				
73,000	73,100	5,571	4,929	5,249
73,100	73,200	5,579	4,937	5,258
73,200	73,300	5,588	4,946	5,266
73,300	73,400	5,596	4,954	5,275
73,400	73,500	5,605	4,963	5,283
73,500	73,600	5,613	4,971	5,292
73,600	73,700	5,622	4,980	5,300
73,700	73,800	5,630	4,988	5,309
73,800	73,900	5,639	4,997	5,317
73,900	74,000	5,647	5,005	5,326
<b>74,000</b>				
74,000	74,100	5,656	5,014	5,334
74,100	74,200	5,664	5,022	5,343
74,200	74,300	5,673	5,031	5,351
74,300	74,400	5,681	5,039	5,360
74,400	74,500	5,690	5,048	5,368
74,500	74,600	5,698	5,056	5,377
74,600	74,700	5,707	5,065	5,385
74,700	74,800	5,715	5,073	5,394
74,800	74,900	5,724	5,082	5,402
74,900	75,000	5,732	5,090	5,411
<b>75,000</b>				
75,000	75,100	5,741	5,099	5,419
75,100	75,200	5,749	5,107	5,428
75,200	75,300	5,758	5,116	5,436
75,300	75,400	5,766	5,124	5,445
75,400	75,500	5,775	5,133	5,453
75,500	75,600	5,783	5,141	5,462
75,600	75,700	5,792	5,150	5,470
75,700	75,800	5,800	5,158	5,479
75,800	75,900	5,809	5,167	5,487
75,900	76,000	5,817	5,175	5,496
<b>76,000</b>				
76,000	76,100	5,826	5,184	5,504
76,100	76,200	5,834	5,192	5,513
76,200	76,300	5,843	5,201	5,521
76,300	76,400	5,851	5,209	5,530
76,400	76,500	5,860	5,218	5,538
76,500	76,600	5,868	5,226	5,547
76,600	76,700	5,877	5,235	5,555
76,700	76,800	5,885	5,243	5,564
76,800	76,900	5,894	5,252	5,572
76,900	77,000	5,902	5,260	5,581

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	5,911	5,269	5,589
77,100	77,200	5,919	5,277	5,598
77,200	77,300	5,928	5,286	5,606
77,300	77,400	5,936	5,294	5,615
77,400	77,500	5,945	5,303	5,623
77,500	77,600	5,953	5,311	5,632
77,600	77,700	5,962	5,320	5,640
77,700	77,800	5,970	5,328	5,649
77,800	77,900	5,979	5,337	5,657
77,900	78,000	5,987	5,345	5,666
<b>78,000</b>				
78,000	78,100	5,996	5,354	5,674
78,100	78,200	6,004	5,362	5,683
78,200	78,300	6,013	5,371	5,691
78,300	78,400	6,021	5,379	5,700
78,400	78,500	6,030	5,388	5,708
78,500	78,600	6,038	5,396	5,717
78,600	78,700	6,047	5,405	5,725
78,700	78,800	6,055	5,413	5,734
78,800	78,900	6,064	5,422	5,742
78,900	79,000	6,072	5,430	5,751
<b>79,000</b>				
79,000	79,100	6,081	5,439	5,759
79,100	79,200	6,089	5,447	5,768
79,200	79,300	6,098	5,456	5,776
79,300	79,400	6,106	5,464	5,785
79,400	79,500	6,115	5,473	5,793
79,500	79,600	6,123	5,481	5,802
79,600	79,700	6,132	5,490	5,810
79,700	79,800	6,140	5,498	5,819
79,800	79,900	6,149	5,507	5,827
79,900	80,000	6,157	5,515	5,836
<b>80,000</b>				
80,000	80,100	6,166	5,524	5,844
80,100	80,200	6,174	5,532	5,853
80,200	80,300	6,183	5,541	5,861
80,300	80,400	6,191	5,549	5,870
80,400	80,500	6,200	5,558	5,878
80,500	80,600	6,208	5,566	5,887
80,600	80,700	6,217	5,575	5,895
80,700	80,800	6,225	5,583	5,904
80,800	80,900	6,234	5,592	5,912
80,900	81,000	6,242	5,600	5,921
<b>81,000</b>				
81,000	81,100	6,251	5,609	5,929
81,100	81,200	6,259	5,617	5,938
81,200	81,300	6,268	5,626	5,946
81,300	81,400	6,276	5,634	5,955
81,400	81,500	6,285	5,643	5,963
81,500	81,600	6,293	5,651	5,972
81,600	81,700	6,302	5,660	5,980
81,700	81,800	6,310	5,668	5,989
81,800	81,900	6,319	5,677	5,997
81,900	82,000	6,327	5,685	6,006
<b>82,000</b>				
82,000	82,100	6,336	5,694	6,014
82,100	82,200	6,344	5,702	6,023
82,200	82,300	6,353	5,711	6,031
82,300	82,400	6,361	5,719	6,040
82,400	82,500	6,370	5,728	6,048
82,500	82,600	6,378	5,736	6,057
82,600	82,700	6,387	5,745	6,065
82,700	82,800	6,395	5,753	6,074
82,800	82,900	6,404	5,762	6,082
8				

**2007 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>84,000</b>				
84,000	84,100	6,506	5,864	6,184
84,100	84,200	6,514	5,872	6,193
84,200	84,300	6,523	5,881	6,201
84,300	84,400	6,531	5,889	6,210
84,400	84,500	6,540	5,898	6,218
84,500	84,600	6,548	5,906	6,227
84,600	84,700	6,557	5,915	6,235
84,700	84,800	6,565	5,923	6,244
84,800	84,900	6,574	5,932	6,252
84,900	85,000	6,582	5,940	6,261
<b>85,000</b>				
85,000	85,100	6,591	5,949	6,269
85,100	85,200	6,599	5,957	6,278
85,200	85,300	6,608	5,966	6,286
85,300	85,400	6,616	5,974	6,295
85,400	85,500	6,625	5,983	6,303
85,500	85,600	6,633	5,991	6,312
85,600	85,700	6,642	6,000	6,320
85,700	85,800	6,650	6,008	6,329
85,800	85,900	6,659	6,017	6,337
85,900	86,000	6,667	6,025	6,346
<b>86,000</b>				
86,000	86,100	6,676	6,034	6,354
86,100	86,200	6,684	6,042	6,363
86,200	86,300	6,693	6,051	6,371
86,300	86,400	6,701	6,059	6,380
86,400	86,500	6,710	6,068	6,388
86,500	86,600	6,718	6,076	6,397
86,600	86,700	6,727	6,085	6,405
86,700	86,800	6,735	6,093	6,414
86,800	86,900	6,744	6,102	6,422
86,900	87,000	6,752	6,110	6,431
<b>87,000</b>				
87,000	87,100	6,761	6,119	6,439
87,100	87,200	6,769	6,127	6,448
87,200	87,300	6,778	6,136	6,456
87,300	87,400	6,786	6,144	6,465
87,400	87,500	6,795	6,153	6,473
87,500	87,600	6,803	6,161	6,482
87,600	87,700	6,812	6,170	6,490
87,700	87,800	6,820	6,178	6,499
87,800	87,900	6,829	6,187	6,507
87,900	88,000	6,837	6,195	6,516
<b>88,000</b>				
88,000	88,100	6,846	6,204	6,524
88,100	88,200	6,854	6,212	6,533
88,200	88,300	6,863	6,221	6,541
88,300	88,400	6,871	6,229	6,550
88,400	88,500	6,880	6,238	6,558
88,500	88,600	6,888	6,246	6,567
88,600	88,700	6,897	6,255	6,575
88,700	88,800	6,905	6,263	6,584
88,800	88,900	6,914	6,272	6,592
88,900	89,000	6,922	6,280	6,601
<b>89,000</b>				
89,000	89,100	6,931	6,289	6,609
89,100	89,200	6,939	6,297	6,618
89,200	89,300	6,948	6,306	6,626
89,300	89,400	6,956	6,314	6,635
89,400	89,500	6,965	6,323	6,643
89,500	89,600	6,973	6,331	6,652
89,600	89,700	6,982	6,340	6,660
89,700	89,800	6,990	6,348	6,669
89,800	89,900	6,999	6,357	6,677
89,900	90,000	7,007	6,365	6,686
<b>90,000</b>				
90,000	90,100	7,016	6,374	6,694
90,100	90,200	7,024	6,382	6,703
90,200	90,300	7,033	6,391	6,711
90,300	90,400	7,041	6,399	6,720
90,400	90,500	7,050	6,408	6,728
90,500	90,600	7,058	6,416	6,737
90,600	90,700	7,067	6,425	6,745
90,700	90,800	7,075	6,433	6,754
90,800	90,900	7,084	6,442	6,762
90,900	91,000	7,092	6,450	6,771

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>91,000</b>				
91,000	91,100	7,101	6,459	6,779
91,100	91,200	7,109	6,467	6,788
91,200	91,300	7,118	6,476	6,796
91,300	91,400	7,126	6,484	6,805
91,400	91,500	7,135	6,493	6,813
91,500	91,600	7,143	6,501	6,822
91,600	91,700	7,152	6,510	6,830
91,700	91,800	7,160	6,518	6,839
91,800	91,900	7,169	6,527	6,847
91,900	92,000	7,177	6,535	6,856
<b>92,000</b>				
92,000	92,100	7,186	6,544	6,864
92,100	92,200	7,194	6,552	6,873
92,200	92,300	7,203	6,561	6,881
92,300	92,400	7,211	6,569	6,890
92,400	92,500	7,220	6,578	6,898
92,500	92,600	7,228	6,586	6,907
92,600	92,700	7,237	6,595	6,915
92,700	92,800	7,245	6,603	6,924
92,800	92,900	7,254	6,612	6,932
92,900	93,000	7,262	6,620	6,941
<b>93,000</b>				
93,000	93,100	7,271	6,629	6,949
93,100	93,200	7,279	6,637	6,958
93,200	93,300	7,288	6,646	6,966
93,300	93,400	7,296	6,654	6,975
93,400	93,500	7,305	6,663	6,983
93,500	93,600	7,313	6,671	6,992
93,600	93,700	7,322	6,680	7,000
93,700	93,800	7,330	6,688	7,009
93,800	93,900	7,339	6,697	7,017
93,900	94,000	7,347	6,705	7,026
<b>94,000</b>				
94,000	94,100	7,356	6,714	7,034
94,100	94,200	7,364	6,722	7,043
94,200	94,300	7,373	6,731	7,051
94,300	94,400	7,381	6,739	7,060
94,400	94,500	7,390	6,748	7,068
94,500	94,600	7,398	6,756	7,077
94,600	94,700	7,407	6,765	7,085
94,700	94,800	7,415	6,773	7,094
94,800	94,900	7,424	6,782	7,102
94,900	95,000	7,432	6,790	7,111
<b>95,000</b>				
95,000	95,100	7,441	6,799	7,119
95,100	95,200	7,449	6,807	7,128
95,200	95,300	7,458	6,816	7,136
95,300	95,400	7,466	6,824	7,145
95,400	95,500	7,475	6,833	7,153
95,500	95,600	7,483	6,841	7,162
95,600	95,700	7,492	6,850	7,170
95,700	95,800	7,500	6,858	7,179
95,800	95,900	7,509	6,867	7,187
95,900	96,000	7,517	6,875	7,196

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>96,000</b>				
96,000	96,100	7,526	6,884	7,204
96,100	96,200	7,534	6,892	7,213
96,200	96,300	7,543	6,901	7,221
96,300	96,400	7,551	6,909	7,230
96,400	96,500	7,560	6,918	7,238
96,500	96,600	7,568	6,926	7,247
96,600	96,700	7,577	6,935	7,255
96,700	96,800	7,585	6,943	7,264
96,800	96,900	7,594	6,952	7,272
96,900	97,000	7,602	6,960	7,281
<b>97,000</b>				
97,000	97,100	7,611	6,969	7,289
97,100	97,200	7,619	6,977	7,298
97,200	97,300	7,628	6,986	7,306
97,300	97,400	7,636	6,994	7,315
97,400	97,500	7,645	7,003	7,323
97,500	97,600	7,653	7,011	7,332
97,600	97,700	7,662	7,020	7,340
97,700	97,800	7,670	7,028	7,349
97,800	97,900	7,679	7,037	7,357
97,900	98,000	7,687	7,045	7,366
<b>98,000</b>				
98,000	98,100	7,696	7,054	7,374
98,100	98,200	7,704	7,062	7,383
98,200	98,300	7,713	7,071	7,391
98,300	98,400	7,721	7,079	7,400
98,400	98,500	7,730	7,088	7,408
98,500	98,600	7,738	7,096	7,417
98,600	98,700	7,747	7,105	7,425
98,700	98,800	7,755	7,113	7,434
98,800	98,900	7,764	7,122	7,442
98,900	99,000	7,772	7,130	7,451
<b>99,000</b>				
99,000	99,100	7,781	7,139	7,459
99,100	99,200	7,789	7,147	7,468
99,200	99,300	7,798	7,156	7,476
99,300	99,400	7,806	7,164	7,485
99,400	99,500	7,815	7,173	7,493
99,500	99,600	7,823	7,181	7,502
99,600	99,700	7,832	7,190	7,510
99,700	99,800	7,840	7,198	7,519
99,800	99,900	7,849	7,207	7,527
99,900	100,000	7,857	7,215	7,536

**2007 TAX RATE SCHEDULES**

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

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

Less than \$4,750	
\$ 4,750 but less than \$ 9,450	
\$ 9,450 but less than \$ 18,950	
\$ 18,950 or more	

The Tax is:

2.0% of the taxable income
\$ 95 plus 4.5% of excess over \$ 4,750
\$ 307 plus 7.0% of excess over \$ 9,450
\$ 972 plus 8.5% of excess over \$ 18,950

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

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

Less than \$7,150	
\$ 7,150 but less than \$ 14,200	
\$ 14,200 but less than \$ 28,450	
\$ 28,450 or more	

The Tax is:

2.0% of the taxable income
\$ 143 plus 4.5% of excess over \$ 7,150
\$ 460 plus 7.0% of excess over \$ 14,200
\$1,458 plus 8.5% of excess over \$ 28,450

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

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

Less than \$9,500	
\$ 9,500 but less than \$ 18,950	
\$ 18,950 but less than \$ 37,950	
\$ 37,950 or more	

The Tax is:

2.0% of the taxable income
\$ 190 plus 4.5% of excess over \$ 9,500
\$ 615 plus 7.0% of excess over \$ 18,950
\$1,945 plus 8.5% of excess over \$ 37,950

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

# Maine *FastFile*

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Get your refund in as little as 7 days when Direct Deposit is used.

It's easy to file and pay electronically.  
PINs and signature documents not needed.



**I-FILE** – Free Internet filing at: [www.maine.gov/revenue](http://www.maine.gov/revenue). You fill out the information, we do the calculations.

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**E-FILE** – See your tax preparer or, if you purchased tax preparation software, just follow the software's instructions.



**EZ-PAY** – Pay your tax online quickly and easily. For your convenience, payments may be scheduled in advance and will automatically be withdrawn from your account on the payment date you select. Pre-register online with personal and bank account information. **NOTE: EZ-Pay does not replace the requirement to file a Maine income tax return.**

- ▶ Refunds in as little as 7 days with direct deposit to your bank account - and only 14 days or less with paper checks.
- ▶ 100% paperless, saves taxpayer dollars.
- ▶ Electronic payments.
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For more information, see [www.maine.gov/revenue](http://www.maine.gov/revenue)

#### FEDERAL INCOME TAX INFORMATION:

IRS *e-file* is a fast, accurate, safe and paperless way to file a Federal Income Tax Return. Get your refund in half the time, even faster and safer with Direct Deposit. If you owe tax, you can e-file and electronically pay in a single step. For more information about electronic filing, visit [www.irs.gov](http://www.irs.gov), call (800) 829-1040 or ask your Authorized IRS *e-file* provider.



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!

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