

MAINE REVENUE SERVICES
INCOME/ESTATE TAX DIVISION
24 STATE HOUSE STATION
AUGUSTA, ME 04333-0024

 Peel-off label

Peel off label and affix to the return you file. If label is not correct, do not use it.
NOTE: You will need to refer to this label if you electronically file your return.

Maine *FastFile*

FASTER REFUNDS. EASIER FILING.



www.maine.gov/revenue

2002 MAINE

**Resident
Nonresident or
Part-Year Resident**

**Individual Income Tax
Booklet**

Long Form 1040ME

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TAXPAYER ASSISTANCE and FORMS

Refund Information Only (automated assistance): Get the status of your refund from Maine Revenue Services' Web site at www.maine.gov/revenue. Or Call **1 (207) 626-8461** Every day 24 Hours. When you call, have a copy of your tax return available. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. (If you call for the status of your refund and do not receive a refund mailing date, please wait 7 days before calling again.)

To Order Forms: Downloadable forms are available at Maine Revenue Services' Web site at www.maine.gov/revenue. Or Call **1 (207) 624-7894** Every day 24 Hours.

TTY Service (hearing-impaired only): **1 (207) 287-4477** Weekdays 8:00 a.m. - 4:30 p.m.

Collection Problems: **1 (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: **1 (207) 626-8475** Weekdays 8:00 a.m. - 5:00 p.m.

Payment Plan Questions For Income Tax Returns: **1 (207) 621-4300** Weekdays 8:00 a.m. - 5:00 p.m.

Tele-Tax Topics: See below for recorded income tax information.

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

RECORDED INCOME TAX INFORMATION

TELE-TAX Call 1 (207) 624-7875 Every day 24 Hours - or on the Web at www.maine.gov/revenue.
(the system provides instructions)

<u>Topic #</u>	<u>Subjects Available</u>	<u>Topic #</u>	<u>Subjects Available</u>
102	<i>How can I tell if I am a resident of Maine?</i>	154	<i>How do I complete Schedule 3?</i>
104	<i>How can I get an extension to file?</i>	170	<i>My spouse has passed away. You sent a refund with both our names on it. What do I do?</i>
106	<i>Should I file my return even though I do not have the money to pay?</i>	172	<i>I got a letter saying you sent my refund to another agency. Why?</i>
108	<i>I did not live in Maine for the entire year. Do I have to file a return?</i>	174	<i>I received a bill, and I cannot pay it in full. What do I do?</i>
110	<i>I forgot to attach my W-2s when I mailed my return. What do I do?</i>	176	<i>I did not get credit for my withholdings? Why?</i>
112	<i>I have not received a W-2. What do I do?</i>	178	<i>What should I do if I amend my federal tax return or my federal return was changed by the IRS?</i>
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152	<i>How do I complete Schedule NRH?</i>	196	<i>Do I qualify for Injured Spouse status?</i>

IMPORTANT TAX CHANGES

LONG-TERM CARE INSURANCE. (36 M.R.S.A. §§ 5122(2)(P) & 5217-C). The definition of a qualified long-term care insurance policy is expanded for purposes of the individual income tax deduction for long-term care insurance premiums paid and the credit for employer-provided long-term care insurance benefits. Qualified policies now include policies certified by the Maine Bureau of Insurance that do not meet the federal definition for a qualified long-term care insurance contract under the Internal Revenue Code. Previously, only policies meeting the federal definition qualified for the tax benefit. Applies to tax years beginning on or after January 1, 2002.

MAINE SEED CAPITAL CREDIT. (36 M.R.S.A. § 5216-B). That portion of a Maine Seed Capital Credit usable in any one year is increased for certificates issued on or after July 1, 2002 for investments made on or after that date. The credit is also increased for investments in businesses located in designated "High Unemployment Areas." The Finance Authority of Maine ("FAME") certifies the eligibility and amount of the credit. Beginning in March, 2003, in order to maintain eligibility for credits, businesses with eligible investors must submit an annual report to FAME disclosing investment, employment, payroll and sales information for the prior year. For more information contact FAME at 1 (207) 623-3263.

NET OPERATING LOSS. (36 M.R.S.A. §§ 5122(1)(M), 5122(2)(P)). For NOLs arising from taxable years beginning or ending in 2001 that are carried back more than 2 years for federal income purposes in accordance with section 102 of the recently enacted federal Job Creation and Worker Assistance Act (PL 107-147), the federal adjusted gross income of the taxpayer for taxable years preceding the year of the loss by more than 2 years must, for Maine income tax purposes, be increased by the amount of the net operating loss carried back to those years. The federal adjusted gross income for the two taxable years preceding the year of the loss or for any taxable year within the allowable carryover period may be decreased in an amount which in the aggregate does not exceed the add-back required by the previous sentence. This subtraction modification, however, cannot be used to reduce Maine

taxable income below zero. The provisions explained in this paragraph do not apply to certain small businesses and farmers who were allowed to carry back NOLs arising in taxable years beginning or ending in 2001 for more than 2 years under pre-existing federal law.

NET OPERATING LOSS. (36 M.R.S.A. §§ 5122(1)(H), 5122(2)(H)). For net operating loss carrybacks arising from taxable years beginning on or after January 1, 2002, the federal adjusted gross income of the carryback year must be increased by the amount of the federal NOL carryback to that year. Federal adjusted gross income may be decreased in the year or years following the year of the loss in an amount which in the aggregate does not exceed the add-back required by the previous sentence. The subtraction modification may not be used to reduce Maine taxable income below zero and must be claimed within the allowable carryover period for NOLs.

ALTERNATIVE MINIMUM TAX. (36 M.R.S.A. § 5203-A(1)(A)). Maine alternative minimum tax law is amended to require that Maine *positive* income modifications under 36 M.R.S.A. §§ 5122(1) and 5200-A(1) be taken into consideration in calculating the Maine minimum tax. This includes disallowances of NOL carrybacks and bonus depreciation amounts. This change may, for some taxpayers, result in a Maine minimum tax due when the federal tentative minimum tax is zero. Except as affected by the disallowance of any NOL carryback to tax years earlier than the two-year allowable Maine carryback period, this change applies to tax years beginning on or after January 1, 2002.

30% BONUS DEPRECIATION ADD-BACK. (36 M.R.S.A. §§ 5122(1)(N), 5122(2)(Q)). For tax years beginning in 2002, 2003 and 2004, the net effect of the federal 30% bonus depreciation must be added back for state income tax purposes. One-third of the required add-back may be used to reduce taxable income for each of the three tax years beginning two years after the taxable year of the add-back. However, the add-back relating to 3-year property may be fully recovered in the tax year beginning two years after the taxable year of the add-back. All bonus depreciation claimed for tax year 2001 is allowed on the Maine return.

Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. 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. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer. If you have any questions regarding the Privacy Policy, please contact MRS at 1 (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.

Did you know?



**THE STATE TREASURER IS
HOLDING \$65,000,000 OF LOST OR
UNCLAIMED FUNDS FOR MAINE CITIZENS
SOME OF IT MAY BE YOURS!
TO SEARCH FOR YOUR NAME, VISIT:
www.maine.gov/treasurer/property.htm**



GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if your Maine income is less than \$6,000 or the number of days worked in Maine is 20 or less. See 36 M.R.S.A. § 5142(8).

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

To determine your residency status for 2002, 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. An individual can have only one domicile or permanent legal residence for income tax purposes.

Resident:

- (1) Maine was my domicile for the entire year of 2002;
OR
- (2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine;
OR
- (3) My domicile was in Maine for a part of 2002 and I maintained a permanent place of abode in Maine for the rest of the year. I also spent more than 183 days in Maine.

Part-Year Resident:

- (1) My domicile was in Maine for part of the year. I did not maintain a permanent place of abode in Maine for the rest of the year, or I spent less than 183 days in Maine;
OR
- (2) My domicile was not in Maine at any time during the year. However, I maintained a permanent place of abode in Maine for a part of the year and I spent a total of more than 183 days in Maine during that time.

IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

Nonresident:

I was not a resident or part-year resident in 2002 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.

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

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

INSTRUCTIONS FOR MARRIED COUPLES:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

- (1) You can choose to file a joint Maine return as if both of you were full-year Maine residents;

OR

- (2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

- (1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

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

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

WHEN MUST I FILE MY RETURN? No later than April 15, 2003.

RETURN DUE DATE:

April 15, 2003

APRIL 2003						
SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Tuesday, April 15, 2003, 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 6-month period. Generally, the total extension period cannot exceed 8 months.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe money, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2003** 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, 2003 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 estimated tax payment with the payment voucher on page 8 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 or order forms by calling 1 (207) 624-7894. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? 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 or call 1 (207) 626-8461.

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine 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 I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money

you can pay and indicate how often you can make that payment (example: \$25 per week). Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your social security number and tax year on the memo portion of your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call 1 (207) 621-4300 or e-mail to compliance.tax@state.me.us.

WHAT IF I FILE OR PAY LATE? You will be charged interest at 7% per year, compounded monthly, on income tax not paid by the due date (April 15, 2003 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). 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 1 (207) 624-9595 or e-mail to compliance.tax@state.me.us. If you believe that your refund may be set off to another agency debt, you must contact that agency directly to request injured spouse relief.

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2003? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the optional withholding table designed for two-income families. See your employer for details. For withholding questions, contact Maine Revenue Services at 1 (207) 626-8475 or e-mail to withholding.tax@state.me.us.

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. Form 1040ES-ME is available at www.maine.gov/revenue or by calling 1 (207) 624-7894.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. For calendar year 2002, the underpayment penalty is 8%, compounded monthly. For calendar year 2003, the penalty is 7%, compounded monthly.

If your 2002 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@state.me.us, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: The form is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. For example:

Enter letters like this:

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

Enter dollar amounts like this:

			2	2	.	4	9	5	.	0	0
--	--	--	---	---	---	---	---	---	---	---	---

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

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Composite Return. Check this box if this is a composite filing. A composite return may be filed for non-resident members of a pass-through entity. For more information on composite filing, visit our Web site at www.maine.gov/revenue.

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 1040ME **inside the red dotted lines**. (NOTE: You will need to refer to the label in order to file an electronic return without having to file paper signature documents with Maine Revenue Services. For more information on electronic filing, visit our Web site at www.maine.gov/revenue.)

JOHN	A	SAMPLE	123456
MARY	A	SAMPLE	222331
ATTN: JACK SAMPLE			
14 TEST DRIVE, APT 7			
AUGUSTA	ME	04330	

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 reduces General Fund revenue by the designated amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2002 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/ RESIDENCY STATUS, NUMBER OF EXEMPTIONS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a nonresident or part-year resident, see the instructions for married couples on page 4. If you are filing married filing separately, be sure to include your spouse's name and social security number.

Lines 8-11. Residency Status. See General Instructions on page 4 to determine your residency status. Check the appropriate box on your return. **If you check the box on line 9, 10 or 11, enclose a copy of your federal return.**

Line 12. 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.

Line 13. Exemptions. Enter the total number of exemptions that you claimed on your federal return.

STEP 3: CALCULATE YOUR TAXABLE INCOME

Line 14. Federal Adjusted Gross Income. Enter the amount of income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 35 or Telefile worksheet, line I). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 15. Income Modifications. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Schedule 1 on page 19 to calculate your entry for this line.** Enter negative amounts with a minus sign in the box immediately to the left of the number.

Nonresidents/Part-year residents: Do not enter non-Maine-source income; see instructions for Schedule NR or NRH.

Line 17. 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 on page 19. If you claim the standard deduction on your Maine return, enter on this line the standard deduction amount allowed on your federal return. (NOTE: If your filing status is nonresident alien, you must use itemized deductions.) The federal standard deduction amounts are listed below.

Caution: If you filed federal Form 1040EZ and answered "Yes" on line 5, enter on line 17 of your Maine long form the amount from line E of the "Worksheet for dependents who checked 'Yes' on line 5" (see the reverse side of federal Form 1040EZ). If you answered "No" on federal Form 1040EZ, line 5, enter on line 17 of your Maine long form the single or married filing joint standard deduction amount below, whichever applies.

STANDARD DEDUCTION:

SINGLE -----	\$4,700
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -----	\$7,850
HEAD OF HOUSEHOLD -----	\$6,900
MARRIED FILING SEPARATELY -----	\$3,925

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,150 if the individual is 65 or over OR blind; \$2,300 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 \$900 if one spouse is age 65 or over OR blind; \$1,800 if one spouse is 65 or over AND blind; \$1,800 if both spouses are 65 or over OR blind; \$3,600 if both spouses are 65 or over AND blind, etc.

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 18. Exemption. Multiply the total number of exemptions on line 13 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and answered "Yes" on line 5 of that form and line F of the "Worksheet for dependents who checked 'Yes' on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 18 of your Maine long form. If you answered "Yes" on federal Form 1040EZ, line 5 and line F of the worksheet is \$2,900, enter \$2,850 on line 18 of your Maine long form.

STEP 4: CALCULATE YOUR TAX

Line 20. Income Tax. Find the tax for the taxable income on line 19 in the tax table on pages 31 through 35.

Line 21. Tax Additions. See Maine Schedule A on page 21 and instructions beginning on page 10. If you are required to complete Section 1 of Schedule A, enter on this line the amount from line 4 of Maine Schedule A.

Line 22. Low-Income Tax Credit. If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) is claimed as an exemption on somebody else's return, and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 plus line 21 on this line. (**Note:** If you are subject to the *Maine Minimum Tax* you do not qualify for this credit). **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

STEP 5: SUBTRACT YOUR TAX CREDITS

Line 24. Tax Credits. See Maine Schedule A on page 21 and instructions beginning on page 10. If you qualify for any of the credits listed, complete Section 2 of the Maine Schedule A. Enter the amount from line 27 of Maine Schedule A on this line.

Line 25. Nonresident Credit. Enter the amount of nonresident credit from either Maine Schedule NR, line 9 or Maine Schedule NRH, line 11. Attach the completed schedule and related worksheets to your return. **Also, enclose a copy of your federal return and all W-2 forms. If you were assigned to temporary duty outside Maine, also enclose copies of your TDY papers.**

Line 26. Net Tax. Subtract lines 24 and 25 from line 23. **Nonresidents only:** show negative amounts with a minus sign in the box to the left of the number. A negative amount represents unused business credits claimed on Schedule A that may be carried over. See instructions for Maine Schedule A.

STEP 6: CALCULATE YOUR TAX PAYMENTS

Line 28a. Maine Income Tax Withheld. Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet only send 1099 forms if there is State of Maine income tax withheld shown on them. Legible photocopies of your W-2 forms and 1099 forms on 8 1/2 by 11 inch paper are acceptable.

Line 28b. 2002 Estimated Tax Payments and 2001 Credit Carried Forward. Enter the total amount of estimated taxes actually paid for 2002 and any 2001 credit carried forward. See General Instructions on page 5 for further explanation of estimated payments. **Nonresident individuals:** also enter on this line amounts withheld in 2002 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

Line 28d. Refundable Child Care Credit. Enter the amount of refundable Child Care Credit from the Child Care Credit Worksheet, line 5 on page 22.

STEP 7: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES

Line 31. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2002 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 16 by .04% (.0004) or use the table below. If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. The use tax may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty.

USE TAX TABLE

Maine Adjusted Gross Income <u>At Least</u>	<u>Less Than</u>	Use Tax <u>Amount</u>
\$ 0	\$ 6,000	\$ 2
6,000	12,000	5
12,000	18,000	7
18,000	24,000	10
24,000	30,000	12
30,000	36,000	14
36,000	42,000	17
42,000	48,000	19
48,000	54,000	22
54,000	60,000	24
60,000 and up	—	.04% of Maine 1040ME, Line 16

Line 32. Voluntary Contributions and Park Passes. Enter the total of your voluntary contributions and state park pass purchases from Schedule CP, line 10. See page 23.

STEP 8: CALCULATE YOUR REFUND OR BALANCE DUE

Line 34b. Refund. Refunds of \$1.00 or more will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Lines 34c-34e. 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.) **ENTRIES MUST BE ACCURATE.** You should call your bank to make sure your direct deposit will be accepted and to get the correct routing number and account number. Fill in the requested information on lines 34c, 34d and 34e.

34c. Routing Number ("RTN"): The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. (**NOTE:** If you are directing your refund to your NextGen account, enter the following RTN: **043000261**).

34d. Bank Account or NextGen Account Number: Your account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. (**NOTE:** If your account number is listed incorrectly or is invalid, the direct deposit will be rejected and a refund check will be sent instead.)

34e. Type of Account: Indicate whether the account is a checking, savings, or NextGen account. NOTE: The account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Some banks will not allow a joint refund to be deposited into an individual account. Refunds directed to your NextGen account are subject to the terms and conditions of the Program Description and Participant Agreement and any Supplement(s). You may only direct your refund to one NextGen Account.

Sample Check

JOHN DOE
JANE DOE
123 Main St
Anyplace, ME 04000

PAY TO THE ORDER OF _____ \$ _____
DOLLARS

ANYPLACE BANK
Anyplace, ME 04000

For _____

I: 250250025 : 202020 ' 86 ' ' 1234

1234
15000000000

Callouts:
- Routing number (line 34c)
- Account number (line 34d)
- Do not include the check number

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

Line 35b. Underpayment Penalty. If line 27 less line 28a is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. To obtain Form 2210, download the form at www.maine.gov/revenue or call 1 (207) 624-7894.

Line 35c. Total 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. Enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Write your social security number on your check or money order. 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.

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2002 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 Service's 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 2003 tax return. This is April 15, 2004, for most people.

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

**2002
1040EXT-ME**

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



020091000

Please Type or Print

YOUR FIRST NAME	INITIAL	YOUR LAST NAME	YOUR SOCIAL SECURITY NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SPOUSE'S FIRST NAME	INITIAL	SPOUSE'S LAST NAME	SPOUSE'S SOCIAL SECURITY NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ADDRESS (NUMBER and STREET)			AMOUNT OF PAYMENT
<input type="text"/>			\$ <input type="text"/> , <input type="text"/> . <input type="text"/>
CITY	STATE	ZIP CODE	<p><i>If you make a payment using this voucher, you must use a Long Form (1040ME) when you file your return.</i></p>
<input type="text"/>	<input type="text"/>	<input type="text"/>	

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.



Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to: Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

SPECIFIC INSTRUCTIONS for MAINE SCHEDULES
SCHEDULE 1 — INCOME MODIFICATIONS — See page 19

Line 1. ADDITIONS to federal adjusted gross income. *Also include adjustments for the taxpayer's distributive share of such items from partnerships and S Corporations.*

Line 1a. Income from municipal and state bonds, other than Maine. Enter the income from municipal and state bonds, other than Maine, that is not included in your federal adjusted gross income. For example, enter interest from City of New York bonds on this line. However, do not enter interest from Portland, Maine bonds.

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line: (a) the amount of net operating loss for this taxable year that is being carried back to previous taxable years pursuant to IRC § 172; and (b) any amount of net operating loss that has been previously used to offset the modifications provided by 36 M.R.S.A. § 5122(1). See MRS Rule 807 at www.maine.gov/revenue.

Line 1c. Maine State Retirement Contributions. Enter the amount of your 2002 Maine State Retirement Contributions on this line. To calculate this amount, subtract your federal wages from your state wages appearing on your 2002 State of Maine W-2 form. These contributions are tax deferred for federal tax, but are subject to Maine income tax.

Line 1d. Fiduciary Adjustment - additions only. If applicable, enter your share of the fiduciary adjustment (36 M.R.S.A. § 5122(3) and § 5164). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 1e. 30% Bonus Depreciation Add-back. For tax years beginning in 2002, federal adjusted gross income must be increased by the net effect of any 30% bonus depreciation reflected in federal adjusted gross income. The amount of this modification is determined by first recalculating the depreciation deduction on federal Form 4562 exclusive of the 30% bonus depreciation amount. Enter on line 1e the difference between this recalculated depreciation deduction amount and the original depreciation deduction claimed for federal income tax purposes.

Line 1f. Other. Enter on this line the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner. Also enter amounts claimed as a business expense for federal tax purposes that are included in the investment credit for the high-technology investment tax credit.

Line 2. SUBTRACTIONS from federal adjusted gross income. **NOTE: You may only subtract the items listed below on this schedule.** *Also include adjustments for the taxpayer's distributive share of such items from partnerships and S Corporations.* If you are a part-year resident or a nonresident and have non-Maine-source income, see Schedule NR or NRH included in this booklet. If you are a resident of Maine and have income taxed by another state, see Schedule 3 on page 22.

Line 2a. U.S. Government Bond Interest. Enter your income from direct obligations of the United States Government, such as Series EE and Series HH Savings bonds, U.S. Treasury bills and notes. Include on this line only the amount of interest included in your federal adjusted gross income.

Line 2b. State Income Tax Refund (only if included in federal income). If you include a state or local income tax refund on line 10 of federal Form 1040, enter the amount on this line.

Line 2c. Social Security and Railroad Retirement Benefits included in federal adjusted gross income. Social Security benefits issued by the U. S. Government and Railroad Retirement

benefits (Tier 1 and Tier 2) issued by the U. S. Railroad Retirement Board are not taxed by the State of Maine. However, benefits issued by the Canadian Railroad Retirement Board are taxable as Maine income.

Line 2d. Pension Income Deduction. Enter the amount from line 8 of the Worksheet on page 20. You must include copies of your 1099 forms to verify the deduction amounts claimed.

Line 2e. Interest from Maine Municipal General Obligation Bonds included in federal adjusted gross income. You may have interest from Maine Municipal General Obligations included in your federal adjusted gross income. Interest from these bonds is exempt from state income tax, even if taxed on the federal return. If you have interest of this type included in your federal adjusted gross income, enter the amount on this line.

Line 2f. Premiums for Long-Term Care Insurance. Enter on this line premiums paid for long-term care insurance. To qualify, the insurance policy on which the premiums are paid 1) must meet the federal definition for a long-term care insurance contract (IRC § 7702B(b)) (these are long-term care premiums that generally qualify for federal itemized deductions), or 2) *must be certified by the Maine Bureau of Insurance*. Premiums claimed must be reduced by any premiums claimed as Maine itemized deductions (complete the worksheet on page 20).

Line 2g. Maine State Retirement System Pick-Up Contributions. Enter contributions paid to you in 2002 that have been previously taxed by the state. Use this line only if you retired after 1988 and are receiving retirement benefits from the Maine State Retirement System (MSRS). To calculate the amount for this line, subtract the state taxable gross amount from the federal taxable gross amount shown on the check stub of your last pension check received from MSRS in 2002. Also enter on this line MSRS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income.

Line 2h. Federal Work Opportunity Credit. Enter on this line the amount equal to your federal Work Opportunity Credit.

Line 2i. Fiduciary Adjustment - deductions only. If applicable, enter your share of the fiduciary adjustment (36 M.R.S.A. § 5122(3) and § 5164). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 2j. Other Deductions. Enter on this line: Maine Lottery or Tri-State Lottery winnings received in 2002 won prior to January 1, 1987; settlement payments received by Holocaust victims that are included in federal adjusted gross income; account proceeds from a Family Development Account administered by FAME; net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122(2)(H) or § 5122(2)(P); earnings from fishing operations that were contributed to a capital construction fund; withdrawals from Qualified State Tuition Programs established pursuant to 20-A M.R.S.A. § 11479 that were used for paying higher education expenses; and income from investments in the Northern Maine Transmission Corporation. Also enter on this line all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner. Except for net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122, enter only amounts included in federal adjusted gross income. **Attach supporting documentation when claiming an amount on this line.**

Line 4. Total Itemized Deductions. Federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 28.

Line 5a. Income Taxes Imposed by this State or any other taxing Jurisdiction included in Line 4. Enter the total of state and local income taxes included in line 4. **Note:** If line 14, Form 1040ME, exceeds \$137,300 (\$68,650 if married filing separate), complete the worksheet on page 20 to calculate the amount for line 5a.

Line 5b. Deductible costs, included in Line 4, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 6. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 4.

SCHEDULE A — MAINE TAX ADJUSTMENTS — See page 21

SECTION 1 - TAX ADDITIONS:

Line 1. RETIREMENT PLAN DISTRIBUTIONS. If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 2. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS. If you are subject to the special federal tax on an early distribution from a qualified retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions relative to Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 3. MAINE MINIMUM TAX. Complete and enclose the Maine Minimum Tax Worksheet on page 24. Enter the amount from line 12 of the worksheet.

SECTION 2 - TAX CREDITS:

Line 5. CREDIT FOR THE ELDERLY. If you qualify for the federal credit for the elderly or for the permanently and totally disabled, you may claim 20% of the federal credit as a Maine credit.

Line 6. CREDIT FOR CHILD AND DEPENDENT CARE. If you qualify for this federal credit, you may claim 25% of your federal credit as a Maine credit. The credit amount related to quality child care services doubles. Quality child care facilities are certified by the Department of Human Services, Office of Child Care and Head Start. This credit is refundable up to \$500. Complete and attach the worksheet on page 22 for this line.

Line 7. EARNED INCOME TAX CREDIT (“EIC”). If you qualify for the federal earned income credit, you may claim 5% of the federal credit as a Maine credit. The Maine earned income tax credit is not refundable.

Line 8. CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS. Complete the worksheet on page 22 to calculate this credit. 36 M.R.S.A. § 5217-A.

Line 9. MAINE SEED CAPITAL CREDIT. The Finance Authority of Maine (“FAME”) administers this program. FAME issues a tax credit certificate after verifying the eligibility of the investor. The taxpayer must enclose a copy of the certificate with Schedule A, Form 1040ME when requesting a tax credit under this program. This credit is limited to 50% of the Maine income tax due. Carryover provisions and other limitations apply. More information is available at www.famemaine.com/html/business/maine-seed.htm or call FAME at 1 (207) 623-3263. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5216-B.

Line 10. EMPLOYER-ASSISTED DAY CARE CREDIT. An employer may claim a credit for providing day care services for or paying day care expenses of employees. This credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per child enrolled on a full-time basis. It cannot exceed the Maine income tax due. This credit doubles if the child care provided is quality child care as defined by 36 M.R.S.A. §5219-Q(1). Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5217.

Line 11. INVESTMENT TAX CREDIT. The credit applies to qualified investments made after December, 1988 and prior to April 2, 1996. Certain limitations apply. See 36 M.R.S.A. § 5219-E.

Line 12. FOREST MANAGEMENT PLANNING CREDIT. Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for expenses incurred in developing a forest management and harvest plan for a parcel of forest land which is more than 10 acres. A professional forester who is not in the regular employ of the owner must prepare the plan. The taxpayer claiming the credit must attach to the income tax return a statement from the forester supporting the claim and a sworn statement that the credit has not been claimed in the previous 10 years. 36 M.R.S.A. § 5219-C.

Line 13. EMPLOYER-PROVIDED LONG-TERM CARE CREDIT. For tax years beginning on or after January 1, 2002, an employer may claim a credit for expenses incurred in providing long-term care policy coverage as part of an employee benefit package. To qualify, the insurance policy on which the premiums are paid must be certified by the Maine Bureau of Insurance or the policy must meet the federal definition for a long-term care insurance contract (IRC § 7702-B(b)). Previously, only policies meeting the federal definition of a qualified long-term care insurance contract qualified for this credit. The credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per employee covered. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5217-C.

Line 14. JOBS AND INVESTMENT TAX CREDIT. A taxpayer, other than a public utility, may claim a tax credit for qualified jobs and investment subject to limitations. Eligibility for the credit requires the addition of **(1)** \$5 million of IRC § 38 property based on the Internal Revenue Code of 1954, as of December 31, 1985, § 38(b)(1), **and (2)** 100 new employees attributable to the investment in Maine during the 24 months after placing the property in service. This credit is limited to \$500,000 or the Maine income tax due, whichever is less. Jobs created between August 1, 1998 and October 1, 2001 must be covered by qualified retirement and health insurance plans and wages must be greater than the average per capita income in the labor market area in which the employee is employed. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5215.

Line 15. SOLID WASTE REDUCTION INVESTMENT TAX CREDIT. Attach to the return a copy of the tax credit certificate(s) issued by the State Planning Office. The credit applies to equipment purchased and placed in service during the periods January 1, 1990 to June 30, 1991 or January 1, 1993 to June 30, 1995. Any unused credit carried forward must be claimed by the taxpayer no later than December 31, 2004. 36 M.R.S.A. § 5219-D.

Line 16. RESEARCH EXPENSE TAX CREDIT. The credit equals 5% of qualified research expenses incurred during the taxable year that exceed the average qualified research expense for the previous three tax years, plus 7.5% of the basic research payments determined pursuant to IRC § 41(e)(1)(A). Only expenditures for research conducted in Maine qualify for the credit. The term “qualified research” is defined in IRC § 41(d). The credit is limited to the tax liability of the taxpayer. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-K.

Line 17. RESEARCH & DEVELOPMENT SUPER CREDIT. Businesses whose research expenses increased by more than 50% over the average research expenses incurred in the 3 years immediately preceding the effective date of the credit qualify for the credit. The credit is equal to the excess over 150% of the 3-year average. It is limited to 50% of the net income tax due after other credits and may not reduce the taxpayer’s tax liability to less than the net tax liability in the preceding year after other credits. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-L.

Line 18. HIGH-TECHNOLOGY CREDIT. Businesses primarily engaged in high-tech activities and that (a) lease, (b) purchase and use, or (c) purchase and lease computer equipment, electronic components and accessories, communications equipment or computer software placed in service in Maine and used in “high-technology activities” qualify. The credit is equal to the adjusted basis of eligible equipment for federal income tax purposes or the amount of lease payments made (by lessee) minus any lease payments received for the eligible equipment during the tax year. The lessor may claim the credit **only** if the lessee waives entitlement to the credit. The reimbursement period for the Business Equipment Tax Reimbursement must be reduced one year for each tax year the eligible equipment is included in the basis for the High-Technology Credit. Also, Maine taxable income must be increased by the amount of the investment credit base also claimed as a business expense for federal income tax purposes. Other limitations apply. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-M.

Line 19. MAINE MINIMUM TAX CREDIT. Complete and attach the worksheet on page 24. See 36 M.R.S.A. § 5203-A(5).

Line 20. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID. Employers that offer a qualified health benefit plan and that employ fewer than 5 employees may qualify for a credit equal to the lesser of 20% of the dependent health benefits paid by the employer or \$125 per employee with dependent health benefits coverage. A taxpayer that employs 5 or more employees after qualifying for the credit may continue to qualify for the credit for another 2 years. The credit is limited to 50% of the income tax due. The credit is subject to additional restrictions. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-O.

Line 21. CLEAN FUEL CREDIT. The credit equals 25% of expenditures made or incurred from January 1, 2002 to December 31, 2005 for construction, installation of, or improvements to any filling station or charging station in Maine for the purpose of providing clean fuels to the general public for use in motor vehicles. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** The credit automatically expires January 1, 2006. 36 M.R.S.A. § 5219-P.

Line 22. HISTORIC REHABILITATION CREDIT. The credit is equal to the amount of the federal credit for rehabilitation of certified historic structures located in Maine. The credit is nonrefundable and is limited to \$100,000 annually per taxpayer. The credit is subject to the same recapture provisions as under the Internal Revenue Code. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-R.

Line 23. FAMILY DEVELOPMENT ACCOUNT CREDIT. This credit is available to contributors to family development matching fund accounts. The Finance Authority of Maine certifies the allowable credit for each contributor. A copy of the certificate must be attached to the return. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. Other limitations apply. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5216-C.

Line 24. QUALITY CHILD CARE INVESTMENT TAX CREDIT. Individual taxpayers making certified quality child care investments of no less than \$10,000 qualify for a credit equal to \$1,000 each year for 10 years, plus \$10,000 at the end of the 10-year period. The credit is nonrefundable; however, unused credit amounts may be carried forward until used. The Maine Department of Human Services (“DHS”), Office of Child Care and Head Start must certify eligible investments. For questions about quality child care services and the certification process, call DHS, Office of Child Care and Head Start at 1 (207) 287-5099. **Complete and enclose the worksheet available at www.maine.gov/revenue or by calling 1 (207) 624-7894.** 36 M.R.S.A. § 5219-Q.

Line 27. ALLOWABLE CREDITS. These credit amounts claimed on Schedule A are not refundable. The total credit claimed cannot exceed the Maine income tax otherwise due for the taxable year.

WHO MUST FILE THIS FORM? Resident individuals, estates, and trusts with an amount entered on federal Form 6251, line 31 or federal Form 1041, Schedule I, line 52; and nonresident individuals, estates, and trusts with Maine-source income that have an amount entered on federal Form 6251, line 31 or federal Form 1041, Schedule I, line 52. Also, individuals that do **not** have a federal tentative minimum tax but do have addition modifications under 36 M.R.S.A. § 5122(1) must complete and file the Maine minimum tax worksheet. (See instructions for line 3 below).

Line 1. The federal tentative minimum tax is calculated on both the 26% and 28% federal alternative minimum taxable income brackets.

Line 3. Enter the net of the following: The portion of the federal tentative minimum tax attributable to income that state or federal law prohibits from taxation and the amount attributable to income that is subject to Maine income tax but not federal income tax. The amount you enter on line 3 may be either a positive or negative number. See Maine Schedule 1, Form 1040ME for details on income excluded from the Maine income tax (all negative income modifications) and income taxable by Maine but not by federal (all positive income modifications). To compute the amount to enter on line 3, recalculate the federal tentative minimum tax prior to the federal alternative minimum tax foreign tax credit by increasing or decreasing (as the case may be) the federal alternative minimum taxable income by the net amount of allowable Maine income modifications. If the recalculated federal tentative minimum tax prior to the alternative minimum tax foreign tax credit is less than the federal tentative minimum tax (prior to the alternative minimum tax foreign tax

credit) computed on the original federal minimum tax form, subtract the recalculated amount from the originally calculated amount. Enter the result as a negative number on line 3 and subtract the amount from line 1 when calculating line 4. However, if the recalculated amount is more than the originally calculated federal tentative minimum tax (prior to the alternative minimum tax foreign tax credit), subtract the originally calculated amount from the recalculated amount and enter the result as a positive number on line 3. Add the amount to line 1 when calculating line 4. (36 M.R.S.A. § 5203-A).

Line 5. The **nonresident and part-year resident apportionment factor** is the amount of the taxpayer's Maine-source income associated with the adjusted federal tentative minimum tax **divided** by the total income associated with the adjusted federal tentative minimum tax.

Line 11. If applicable, compute the **Credit against the Maine minimum tax for minimum tax paid to other taxing jurisdictions** on the Worksheet provided. **Line A.** Enter the total income associated with the adjusted federal tentative minimum tax shown on line 4. **Line B.** Enter the income associated with the adjusted federal tentative minimum tax that was also taxed by the other jurisdiction. **Line C.** Compute the percentage of income taxed by the other jurisdiction: divide line B by line A. **Line D.** Enter on line D(1) the result of multiplying the net state minimum tax (line 10) by the percent on line C. Enter on line D(2) the minimum tax paid the other jurisdiction on income also taxed under the Maine minimum tax. **Line E.** This credit is limited to the smaller of line D(1) or line D(2). Enter the appropriate amount on line E and also on line 11.

Instructions for the Maine Minimum Tax Credit and Carryforward Worksheet.

Line 15. Complete the following schedule to compute the Maine minimum tax on exclusion items.

- a. Federal tentative minimum tax on exclusion items (From federal Form 8801) a _____
- b. Add: federal alternative minimum tax foreign tax credit on exclusion items (From federal Form 8801) b _____
- c. Modifications - Add: an amount equal to a federal alternative minimum tax on exclusion items relating to income subject to Maine income tax that is not subject to federal income tax (see 1040ME, Schedule 1 or 1041ME, Schedule 1). Subtract: portion of federal tentative minimum tax on exclusion items attributable to income that state or federal law prohibits from taxation c _____
- d. Adjusted federal tentative minimum tax on exclusion items (Combine lines a, b, and c) d _____
- e. **Nonresident and part-year** resident apportionment factor (Maine residents enter 100%)* e ____ . ____ %
- f. Multiply line d by line e, enter result here f _____
- g. Rate g 27 %
- h. State minimum tax on exclusion items (Multiply line f by line g) h _____
- i. 2001 Maine income tax (2001 Form 1040ME, line 20 less line 25 or 2001 Form 1041ME, line 4) i _____
- j. Net state minimum tax on exclusion items (Subtract line i from line h) j _____
- k. Credit against the Maine minimum tax on exclusion items for minimum tax paid to other taxing jurisdictions on exclusion items (For Maine residents only). Enter line E from worksheet below k _____
- l. 2001 Maine minimum tax on exclusion items (Subtract line k from line j – if zero or less, enter zero. Enter the result here and on line 15 of the Maine Minimum Tax Worksheet) l _____

***Nonresident and part-year resident apportionment factor** (line e above) – The factor is the amount of the taxpayer's Maine-source income associated with the adjusted federal tentative minimum tax on exclusion items **divided** by the total income associated with the adjusted federal tentative minimum tax on exclusion items.

Worksheet for line k above – Maine residents only

- A. Taxpayer's total income associated with adjusted federal tentative minimum tax on exclusion items _____
- B. Taxpayer's income associated with adjusted federal tentative minimum tax on exclusion items derived from other jurisdiction _____
- C. Percentage of income taxed by other jurisdiction (Divide line B by line A) ____ . ____ %
- D. Limitation of Credit:
 - 1. Net state minimum tax on exclusion items from line j above
 \$ _____ multiplied by _____ % on line C _____
 - 2. Minimum tax on exclusion items paid other jurisdiction on income taxed under the Maine minimum tax _____
- E. Allowable credit, the smaller of line D(1) or D(2). Enter here and on line k above _____

Line 21. If you have a Maine minimum tax credit carryforward to 2003, keep a copy of the worksheet to submit with your 2002 Maine individual, trust, or estate income tax return.

NONRESIDENT AND PART-YEAR RESIDENT INSTRUCTIONS

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** individual is subject to Maine income tax only on taxable income derived from sources within Maine. This includes the following:

1. Salaries and wages earned working in Maine, including all taxable benefits such as annual and sick leave;
2. Distributive share of income (loss) from partnerships and S Corporations operating in Maine;
3. Shares of trust and estate income derived from Maine sources;
4. Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine; and
5. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993.

Income from intangible sources, such as interest, dividends, pensions, annuities, gains or losses attributable to intangible personal property, is not Maine-source income **unless** it is attributable to a business or profession carried on in Maine.

INSTRUCTIONS for WORKSHEET B - Income Allocation Worksheet for Nonresidents/ Part-year Residents

Part-year resident and nonresident individuals **must** complete *Worksheet B* to calculate Maine-source income for the entire taxable year. Married persons filing separate Maine income tax returns must complete separate Worksheets B.

Part-Year Residents: *If you are unable to determine the exact amount of income, other than wages, earned during the period of Maine residency, divide the total income earned by 12 and multiply the result by the number of months you were a resident. This method can be used to allocate interest, dividends, pension or annuity distributions or other income received from intangible sources. Generally, this method cannot be used to determine Maine-source business income, rental income, or capital gains since this income is determined on the basis of where the business activity occurs or the location of the property.*

NOTE: If you are filing Schedule NRH, **DO NOT** include your spouse's income on Worksheet B.

Column A – Federal Income. Enter the amounts of income as reported on your federal return. Both nonresident and part-year resident individuals must complete this column.

Column B – Maine Resident Period. Part-year residents, enter the portion from column A received during the period you were a Maine resident. If you were a nonresident of Maine for the entire year, skip columns B and C and complete columns D and E.

Column C – Resident Period, income earned outside Maine. Part-year residents only - enter income from column B that you received while a resident of Maine that was earned outside Maine.

Column D – Nonresident Period. Enter income from column A that you received during the period you were a nonresident of Maine. Both nonresident and part-year resident individuals must complete this column.

Column E – Nonresident Period Maine-source Income. Both nonresident and part-year resident individuals must complete this

INSTRUCTIONS for WORKSHEET C - Employee Apportionment Worksheet

Use only if necessary for completing line 1 of Worksheet B. If your employer requires you to work both inside and outside Maine **and you do not know the actual amount of income you earned in Maine**, you must apportion your income so that only the amount attributable to Maine will be taxed by Maine. Do not complete this worksheet if you know the actual amount of income earned in and outside Maine. *If you have more than one job requiring the use of the worksheet, complete a separate worksheet for each job.* **Note:** Part-year residents may **not** apportion income earned while a resident of Maine. **Use Worksheet C only for the period you were a nonresident of Maine.**

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 4. You must file Schedule NR if you are a nonresident or part-year resident individual required to file a Maine return, have income not taxable by Maine, and are using the same filing status used on your federal return.

You may elect to file single on the Maine return using Schedule NRH only if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine, but only one of you has Maine-source income. The nonresident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

IMPORTANT: Complete Worksheets A and B before completing Schedule NR or Schedule NRH. Also complete Worksheet C, if applicable.

column. Enter income from column D that you received while a nonresident that was derived from or connected with Maine sources, including income from, but not limited to: **1)** services performed in Maine; **2)** real or tangible personal property located in Maine; and **3)** businesses, trades, professions or occupations conducted in Maine.

If necessary, use Worksheet C on page 26 to calculate the amount for column E, line 1.

Instructions for using Worksheet B to complete Schedule NR, line 1.

1. Enter Worksheet B, column A, line 15 on Schedule NR, line 1, box A.
2. Add Worksheet B, column B, line 15 to Worksheet B, column E, line 15. Enter the total on Schedule NR, line 1, box B.
3. Subtract Worksheet B, column E, line 15 from Worksheet B, column D, line 15. Enter the result on Schedule NR, line 1, box C.
4. Follow the instructions for Schedule NR in order to complete lines 2 through 9 on Schedule NR.

Instructions for using Worksheet B to complete Schedule NRH, line 1.

1. Worksheet B, column A, line 15 must equal Schedule NRH, column B, line 1f.
2. Complete Schedule NRH, column B, lines 1a-1f by adding corresponding lines from Worksheet B, column B, to Worksheet B, column D. For example, add Worksheet B, column B, line 1 to Worksheet B, column D, line 1 and enter the result on Schedule NRH, column B, line 1a.
3. Complete Schedule NRH, column C, lines 1a-1f by subtracting corresponding lines on Worksheet B, column E, from Worksheet B, column D. For example, subtract Worksheet B, column E, line 1 from Worksheet B, column D, line 1 and enter the result on Schedule NRH, column C, line 1a.
4. Follow the instructions for Schedule NRH in order to complete lines 2 through 11 on Schedule NRH.

The following nonresident individuals must apportion their income in accordance with Rule 806:

- 1) Salespersons whose compensation depends upon sales, at least some of which take place outside of Maine;
- 2) Self-employed nonresidents carrying on a trade or business in Maine and elsewhere;
- 3) Nonresident Professional Athletes for events held in Maine; or
- 4) Nonresident Entertainers with Maine-source entertainment income.

Line 1. Wages, Salaries, Tips, Other Compensation. Enter only compensation that needs to be apportioned earned both inside and outside Maine. If you have more than one job requiring the use of the worksheet, complete a separate worksheet for each job. Part-year residents, enter only income earned while a nonresident of Maine.

Line 2. Total days Employed. Enter total number of days employed during the year related to the compensation shown on line 1. Include Saturdays, Sundays, holidays, vacation and sick days, and days worked. For example, if, for the compensation shown on line 1, you worked for Company A from August 1 through December 31, enter "153" on line 2. Part-year residents, enter only the number of days employed while a nonresident of Maine.

Lines 3a - 3f. Non-working days. Enter your non-working days. Your non-working days are days you were not required to work, such as Saturdays, Sundays, holidays, sick days, vacation, and leave with or without pay. Part-year residents, enter only non-working days during the period you were a nonresident of Maine.

Line 6. Working Days Inside Maine. Enter the number of days you worked in Maine. Working days do not include days you were not required to work, such as holidays, sick days, vacations, and paid or unpaid leave. If you spent a working day partly in Maine and partly outside Maine, treat the day as having been spent one-half in Maine.

Line 8. Maine-source Compensation. Multiply line 1 by line 7. Enter the result here and include on Worksheet B, line 1, Column E.

Instructions for Part-year Residents Eligible to Claim Both the Credit for Tax Paid to Other Jurisdictions and the Nonresident Credit

Generally, a part-year resident cannot claim both a nonresident credit (Form 1040ME, line 25) and a credit for income taxes paid to another jurisdiction (Form 1040ME, Schedule A, line 8). However, when a part-year resident of Maine earns income in another jurisdiction both as a resident and as a nonresident of Maine during the same tax year, the part-year resident may be able to claim both credits. The nonresident credit is calculated first and is based on the income earned while a nonresident of Maine. The credit for income taxes paid to another jurisdiction is calculated next and is based on the income earned while a resident. **This is the only time when a part-year resident can claim a credit for tax paid to other jurisdictions.** A part-year resident can usually claim a nonresident credit, provided that the individual had income as a nonresident of Maine. Following are examples of when a taxpayer can or cannot claim both credits:

Both Credits Allowable: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine, but continues to work in Massachusetts. This taxpayer could claim both credits. The nonresident credit would be based on the income earned prior to moving to Maine. The credit for income taxes paid to another jurisdiction would be based on the income earned after moving to Maine that was also taxed by Massachusetts. The income earned before moving to Maine, although taxed by Massachusetts, could not be used when calculating the credit for income taxes paid to another jurisdiction because the taxpayer was not a resident of Maine at the time the income was earned.

Nonresident Credit Only: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine. The job in Massachusetts is terminated at the time of the move and a new job is obtained in Maine. The taxpayer could claim a nonresident credit based on the income earned in Massachusetts while living in New Hampshire. The taxpayer could not claim a credit for income taxes paid to Massachusetts because none of the income taxed by Massachusetts was earned while the taxpayer was a Maine resident.

FOLLOW THESE STEPS IF YOU ARE CLAIMING BOTH CREDITS:

1. The Maine income tax return begins with federal adjusted gross income, regardless of residency status. This establishes the appropriate tax rate to be applied to the taxpayer's income earned in Maine or as a Maine resident. Complete the Maine long form through the Total Tax line (1040ME, line 23). (If filing Schedule NRH, refer to the instructions for Schedule NRH.)
2. Complete Schedule A, Adjustments to Tax, exclusive of the credit for income taxes paid to another jurisdiction. The credit for tax paid to other jurisdictions will be calculated later. Do not calculate the Total Credits on Schedule A, line 25 at this point.
3. Calculate the nonresident credit using Schedule NR/NRH. Complete Schedule NR or NRH according to the instructions on the form.
4. Calculate the Credit for Taxes Paid to Other Jurisdictions on Schedule 3 on page 22. Enter on Schedule 3, line 1 the Maine adjusted gross income while a Maine resident (Form 1040ME, line 16 minus Schedule NR, line 6 or Schedule NRH, line 6, column C). Follow the instructions for completing lines 2, 3, and 5 on Schedule 3. On line 4a, enter your Maine tax (**1040ME, line 20 minus line 25**) and multiply the result by the percentage entered on line 3. On line 4b, if income taxes were paid to the other jurisdiction both while a resident and a nonresident of Maine, prorate the amount of income taxes paid to that jurisdiction based on the percentage of the income that was earned while a Maine resident. Enter Schedule 3, line 5 on Maine Schedule A, line 8.
5. Complete Maine Schedule A and the 1040ME long form return. Attach a copy of Schedule 3 and Schedule NR or NRH to your return.

2002 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
0				
	100	0	0	0
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	86	85	85
4,300	4,400	91	87	87
4,400	4,500	95	89	89
4,500	4,600	100	91	91
4,600	4,700	104	93	93
4,700	4,800	109	95	95
4,800	4,900	113	97	97
4,900	5,000	118	99	99
5,000				
5,000	5,100	122	101	101
5,100	5,200	127	103	103
5,200	5,300	131	105	105
5,300	5,400	136	107	107
5,400	5,500	140	109	109
5,500	5,600	145	111	111
5,600	5,700	149	113	113
5,700	5,800	154	115	115
5,800	5,900	158	117	117
5,900	6,000	163	119	119
6,000				
6,000	6,100	167	121	121
6,100	6,200	172	123	123
6,200	6,300	176	125	125
6,300	6,400	181	127	128
6,400	6,500	185	129	133
6,500	6,600	190	131	137
6,600	6,700	194	133	142
6,700	6,800	199	135	146
6,800	6,900	203	137	151
6,900	7,000	208	139	155

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
7,000				
7,000	7,100	212	141	160
7,100	7,200	217	143	164
7,200	7,300	221	145	169
7,300	7,400	226	147	173
7,400	7,500	230	149	178
7,500	7,600	235	151	182
7,600	7,700	239	153	187
7,700	7,800	244	155	191
7,800	7,900	248	157	196
7,900	8,000	253	159	200
8,000				
8,000	8,100	257	161	205
8,100	8,200	262	163	209
8,200	8,300	266	165	214
8,300	8,400	271	167	218
8,400	8,500	278	170	223
8,500	8,600	285	175	227
8,600	8,700	292	179	232
8,700	8,800	299	184	236
8,800	8,900	306	188	241
8,900	9,000	313	193	245
9,000				
9,000	9,100	320	197	250
9,100	9,200	327	202	254
9,200	9,300	334	206	259
9,300	9,400	341	211	263
9,400	9,500	348	215	268
9,500	9,600	355	220	272
9,600	9,700	362	224	277
9,700	9,800	369	229	281
9,800	9,900	376	233	286
9,900	10,000	383	238	290
10,000				
10,000	10,100	390	242	295
10,100	10,200	397	247	299
10,200	10,300	404	251	304
10,300	10,400	411	256	308
10,400	10,500	418	260	313
10,500	10,600	425	265	317
10,600	10,700	432	269	322
10,700	10,800	439	274	326
10,800	10,900	446	278	331
10,900	11,000	453	283	335
11,000				
11,000	11,100	460	287	340
11,100	11,200	467	292	344
11,200	11,300	474	296	349
11,300	11,400	481	301	353
11,400	11,500	488	305	358
11,500	11,600	495	310	362
11,600	11,700	502	314	367
11,700	11,800	509	319	371
11,800	11,900	516	323	376
11,900	12,000	523	328	380
12,000				
12,000	12,100	530	332	385
12,100	12,200	537	337	389
12,200	12,300	544	341	394
12,300	12,400	551	346	398
12,400	12,500	558	350	403
12,500	12,600	565	355	409
12,600	12,700	572	359	416
12,700	12,800	579	364	423
12,800	12,900	586	368	430
12,900	13,000	593	373	437
13,000				
13,000	13,100	600	377	444
13,100	13,200	607	382	451
13,200	13,300	614	386	458
13,300	13,400	621	391	465
13,400	13,500	628	395	472
13,500	13,600	635	400	479
13,600	13,700	642	404	486
13,700	13,800	649	409	493
13,800	13,900	656	413	500
13,900	14,000	663	418	507

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
14,000				
14,000	14,100	670	422	514
14,100	14,200	677	427	521
14,200	14,300	684	431	528
14,300	14,400	691	436	535
14,400	14,500	698	440	542
14,500	14,600	705	445	549
14,600	14,700	712	449	556
14,700	14,800	719	454	563
14,800	14,900	726	458	570
14,900	15,000	733	463	577
15,000				
15,000	15,100	740	467	584
15,100	15,200	747	472	591
15,200	15,300	754	476	598
15,300	15,400	761	481	605
15,400	15,500	768	485	612
15,500	15,600	775	490	619
15,600	15,700	782	494	626
15,700	15,800	789	499	633
15,800	15,900	796	503	640
15,900	16,000	803	508	647
16,000				
16,000	16,100	810	512	654
16,100	16,200	817	517	661
16,200	16,300	824	521	668
16,300	16,400	831	526	675
16,400	16,500	838	530	682
16,500	16,600	845	535	689
16,600	16,700	852	539	696
16,700	16,800	860	546	703
16,800	16,900	869	553	710
16,900	17,000	877	560	717
17,000				
17,000	17,100	886	567	724
17,100	17,200	894	574	731
17,200	17,300	903	581	738
17,300	17,400	911	588	745
17,400	17,500	920	595	752
17,500	17,600	928	602	759
17,600	17,700	937	609	766
17,700	17,800	945	616	773
17,800	17,900	954	623	780
17,900	18,000	962	630	787
18,000				
18,000	18,100	971	637	794
18,100	18,200	979	644	801
18,200	18,300	988	651	808
18,300	18,400	996	658	815
18,400	18,500	1,005	665	822
18,500	18,600	1,013	672	829
18,600	18,700	1,022	679	836
18,700	18,800	1,030	686	843
18,800	18,900	1,039	693	850
18,900	19,000	1,047	700	857
19,000				
19,000	19,100	1,056	707	864
19,100	19,200	1,064	714	871
19,200	19,300	1,073	721	878
19,300	19,400	1,081	728	885
19,400	19,500	1,090	735	892
19,500	19,600	1,098	742	899
19,600	19,700	1,107	749	906
19,700	19,800	1,115	756	913
19,800	19,900	1,124	763	920
19,900	20,000	1,132	770	927
20,000				
20,000	20,100	1,141	777	934
20,100	20,200	1,149	784	941
20,200	20,300	1,158	791	948
20,300	20,400	1,166	798	955
20,400	20,500	1,175	805	962
20,500	20,600	1,183	812	969
20,600	20,700	1,192	819	976
20,700	20,800	1,200	826	983
20,800	20,900	1,209	833	990
20,900	21,000	1,217	840	997

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

2002 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
21,000				
21,000	21,100	1,226	847	1,004
21,100	21,200	1,234	854	1,011
21,200	21,300	1,243	861	1,018
21,300	21,400	1,251	868	1,025
21,400	21,500	1,260	875	1,032
21,500	21,600	1,268	882	1,039
21,600	21,700	1,277	889	1,046
21,700	21,800	1,285	896	1,053
21,800	21,900	1,294	903	1,060
21,900	22,000	1,302	910	1,067
22,000				
22,000	22,100	1,311	917	1,074
22,100	22,200	1,319	924	1,081
22,200	22,300	1,328	931	1,088
22,300	22,400	1,336	938	1,095
22,400	22,500	1,345	945	1,102
22,500	22,600	1,353	952	1,109
22,600	22,700	1,362	959	1,116
22,700	22,800	1,370	966	1,123
22,800	22,900	1,379	973	1,130
22,900	23,000	1,387	980	1,137
23,000				
23,000	23,100	1,396	987	1,144
23,100	23,200	1,404	994	1,151
23,200	23,300	1,413	1,001	1,158
23,300	23,400	1,421	1,008	1,165
23,400	23,500	1,430	1,015	1,172
23,500	23,600	1,438	1,022	1,179
23,600	23,700	1,447	1,029	1,186
23,700	23,800	1,455	1,036	1,193
23,800	23,900	1,464	1,043	1,200
23,900	24,000	1,472	1,050	1,207
24,000				
24,000	24,100	1,481	1,057	1,214
24,100	24,200	1,489	1,064	1,221
24,200	24,300	1,498	1,071	1,228
24,300	24,400	1,506	1,078	1,235
24,400	24,500	1,515	1,085	1,242
24,500	24,600	1,523	1,092	1,249
24,600	24,700	1,532	1,099	1,256
24,700	24,800	1,540	1,106	1,263
24,800	24,900	1,549	1,113	1,270
24,900	25,000	1,557	1,120	1,277
25,000				
25,000	25,100	1,566	1,127	1,284
25,100	25,200	1,574	1,134	1,293
25,200	25,300	1,583	1,141	1,301
25,300	25,400	1,591	1,148	1,310
25,400	25,500	1,600	1,155	1,318
25,500	25,600	1,608	1,162	1,327
25,600	25,700	1,617	1,169	1,335
25,700	25,800	1,625	1,176	1,344
25,800	25,900	1,634	1,183	1,352
25,900	26,000	1,642	1,190	1,361
26,000				
26,000	26,100	1,651	1,197	1,369
26,100	26,200	1,659	1,204	1,378
26,200	26,300	1,668	1,211	1,386
26,300	26,400	1,676	1,218	1,395
26,400	26,500	1,685	1,225	1,403
26,500	26,600	1,693	1,232	1,412
26,600	26,700	1,702	1,239	1,420
26,700	26,800	1,710	1,246	1,429
26,800	26,900	1,719	1,253	1,437
26,900	27,000	1,727	1,260	1,446
27,000				
27,000	27,100	1,736	1,267	1,454
27,100	27,200	1,744	1,274	1,463
27,200	27,300	1,753	1,281	1,471
27,300	27,400	1,761	1,288	1,480
27,400	27,500	1,770	1,295	1,488
27,500	27,600	1,778	1,302	1,497
27,600	27,700	1,787	1,309	1,505
27,700	27,800	1,795	1,316	1,514
27,800	27,900	1,804	1,323	1,522
27,900	28,000	1,812	1,330	1,531

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
28,000				
28,000	28,100	1,821	1,337	1,539
28,100	28,200	1,829	1,344	1,548
28,200	28,300	1,838	1,351	1,556
28,300	28,400	1,846	1,358	1,565
28,400	28,500	1,855	1,365	1,573
28,500	28,600	1,863	1,372	1,582
28,600	28,700	1,872	1,379	1,590
28,700	28,800	1,880	1,386	1,599
28,800	28,900	1,889	1,393	1,607
28,900	29,000	1,897	1,400	1,616
29,000				
29,000	29,100	1,906	1,407	1,624
29,100	29,200	1,914	1,414	1,633
29,200	29,300	1,923	1,421	1,641
29,300	29,400	1,931	1,428	1,650
29,400	29,500	1,940	1,435	1,658
29,500	29,600	1,948	1,442	1,667
29,600	29,700	1,957	1,449	1,675
29,700	29,800	1,965	1,456	1,684
29,800	29,900	1,974	1,463	1,692
29,900	30,000	1,982	1,470	1,701
30,000				
30,000	30,100	1,991	1,477	1,709
30,100	30,200	1,999	1,484	1,718
30,200	30,300	2,008	1,491	1,726
30,300	30,400	2,016	1,498	1,735
30,400	30,500	2,025	1,505	1,743
30,500	30,600	2,033	1,512	1,752
30,600	30,700	2,042	1,519	1,760
30,700	30,800	2,050	1,526	1,769
30,800	30,900	2,059	1,533	1,777
30,900	31,000	2,067	1,540	1,786
31,000				
31,000	31,100	2,076	1,547	1,794
31,100	31,200	2,084	1,554	1,803
31,200	31,300	2,093	1,561	1,811
31,300	31,400	2,101	1,568	1,820
31,400	31,500	2,110	1,575	1,828
31,500	31,600	2,118	1,582	1,837
31,600	31,700	2,127	1,589	1,845
31,700	31,800	2,135	1,596	1,854
31,800	31,900	2,144	1,603	1,862
31,900	32,000	2,152	1,610	1,871
32,000				
32,000	32,100	2,161	1,617	1,879
32,100	32,200	2,169	1,624	1,888
32,200	32,300	2,178	1,631	1,896
32,300	32,400	2,186	1,638	1,905
32,400	32,500	2,195	1,645	1,913
32,500	32,600	2,203	1,652	1,922
32,600	32,700	2,212	1,659	1,930
32,700	32,800	2,220	1,666	1,939
32,800	32,900	2,229	1,673	1,947
32,900	33,000	2,237	1,680	1,956
33,000				
33,000	33,100	2,246	1,687	1,964
33,100	33,200	2,254	1,694	1,973
33,200	33,300	2,263	1,701	1,981
33,300	33,400	2,271	1,708	1,990
33,400	33,500	2,280	1,715	1,998
33,500	33,600	2,288	1,724	2,007
33,600	33,700	2,297	1,732	2,015
33,700	33,800	2,305	1,741	2,024
33,800	33,900	2,314	1,749	2,032
33,900	34,000	2,322	1,758	2,041
34,000				
34,000	34,100	2,331	1,766	2,049
34,100	34,200	2,339	1,775	2,058
34,200	34,300	2,348	1,783	2,066
34,300	34,400	2,356	1,792	2,075
34,400	34,500	2,365	1,800	2,083
34,500	34,600	2,373	1,809	2,092
34,600	34,700	2,382	1,817	2,100
34,700	34,800	2,390	1,826	2,109
34,800	34,900	2,399	1,834	2,117
34,900	35,000	2,407	1,843	2,126

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
35,000				
35,000	35,100	2,416	1,851	2,134
35,100	35,200	2,424	1,860	2,143
35,200	35,300	2,433	1,868	2,151
35,300	35,400	2,441	1,877	2,160
35,400	35,500	2,450	1,885	2,168
35,500	35,600	2,458	1,894	2,177
35,600	35,700	2,467	1,902	2,185
35,700	35,800	2,475	1,911	2,194
35,800	35,900	2,484	1,919	2,202
35,900	36,000	2,492	1,928	2,211
36,000				
36,000	36,100	2,501	1,936	2,219
36,100	36,200	2,509	1,945	2,228
36,200	36,300	2,518	1,953	2,236
36,300	36,400	2,526	1,962	2,245
36,400	36,500	2,535	1,970	2,253
36,500	36,600	2,543	1,979	2,262
36,600	36,700	2,552	1,987	2,270
36,700	36,800	2,560	1,996	2,279
36,800	36,900	2,569	2,004	2,287
36,900	37,000	2,577	2,013	2,296
37,000				
37,000	37,100	2,586	2,021	2,304
37,100	37,200	2,594	2,030	2,313
37,200	37,300	2,603	2,038	2,321
37,300	37,400	2,611	2,047	2,330
37,400	37,500	2,620	2,055	2,338
37,500	37,600	2,628	2,064	2,347
37,600	37,700	2,637	2,072	2,355
37,700	37,800	2,645	2,081	2,364
37,800	37,900	2,654	2,089	2,372
37,900	38,000	2,662	2,098	2,381
38,000				
38,000	38,100	2,671	2,106	2,389
38,100	38,200	2,679	2,115	2,398
38,200	38,300	2,688	2,123	2,406
38,300	38,400	2,696	2,132	2,415
38,400	38,500	2,705	2,140	2,423
38,500	38,600	2,713	2,149	2,432
38,600	38,700	2,722	2,157	2,440
38,700	38,800	2,730	2,166	2,449
38,800	38,900	2,739	2,174	2,457
38,900	39,000	2,747	2,183	2,466
39,000				
39,000	39,100	2,756	2,191	2,474
39,100	39,200	2,764	2,200	2,483
39,200	39,300	2,773	2,208	2,491
39,300	39,400	2,781	2,217	2,500
39,400	39,500	2,790	2,225	2,508
39,500	39,600	2,798	2,234	2,517
39,600	39,700	2,807	2,242	2,525
39,700	39,800	2,815	2,251	2,534
39,800	39,900	2,824	2,259	2,542
39,900	40,000	2,832	2,268	2,551
40,000				
40,000	40,100	2,841	2,276	2,559
40,100	40,200	2,849	2,285	2,568
40,200	40,300	2,858	2,293	2,576
40,300	40,400	2,866	2,302	2,585
40,400	40,500	2,875	2,310	2,593
40,500	40,600	2,883	2,319	2,602
40,600	40,700	2,892	2,327	2,610
40,700	40,800	2,900	2,336	2,619
40,800	40,900	2,909	2,344	2,627
40,900	41,000	2,917	2,353	2,636
41,000				
41,000	41,100	2,926</		

2002 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
42,000				
42,000	42,100	3,011	2,446	2,729
42,100	42,200	3,019	2,455	2,738
42,200	42,300	3,028	2,463	2,746
42,300	42,400	3,036	2,472	2,755
42,400	42,500	3,045	2,480	2,763
42,500	42,600	3,053	2,489	2,772
42,600	42,700	3,062	2,497	2,780
42,700	42,800	3,070	2,506	2,789
42,800	42,900	3,079	2,514	2,797
42,900	43,000	3,087	2,523	2,806
43,000				
43,000	43,100	3,096	2,531	2,814
43,100	43,200	3,104	2,540	2,823
43,200	43,300	3,113	2,548	2,831
43,300	43,400	3,121	2,557	2,840
43,400	43,500	3,130	2,565	2,848
43,500	43,600	3,138	2,574	2,857
43,600	43,700	3,147	2,582	2,865
43,700	43,800	3,155	2,591	2,874
43,800	43,900	3,164	2,599	2,882
43,900	44,000	3,172	2,608	2,891
44,000				
44,000	44,100	3,181	2,616	2,899
44,100	44,200	3,189	2,625	2,908
44,200	44,300	3,198	2,633	2,916
44,300	44,400	3,206	2,642	2,925
44,400	44,500	3,215	2,650	2,933
44,500	44,600	3,223	2,659	2,942
44,600	44,700	3,232	2,667	2,950
44,700	44,800	3,240	2,676	2,959
44,800	44,900	3,249	2,684	2,967
44,900	45,000	3,257	2,693	2,976
45,000				
45,000	45,100	3,266	2,701	2,984
45,100	45,200	3,274	2,710	2,993
45,200	45,300	3,283	2,718	3,001
45,300	45,400	3,291	2,727	3,010
45,400	45,500	3,300	2,735	3,018
45,500	45,600	3,308	2,744	3,027
45,600	45,700	3,317	2,752	3,035
45,700	45,800	3,325	2,761	3,044
45,800	45,900	3,334	2,769	3,052
45,900	46,000	3,342	2,778	3,061
46,000				
46,000	46,100	3,351	2,786	3,069
46,100	46,200	3,359	2,795	3,078
46,200	46,300	3,368	2,803	3,086
46,300	46,400	3,376	2,812	3,095
46,400	46,500	3,385	2,820	3,103
46,500	46,600	3,393	2,829	3,112
46,600	46,700	3,402	2,837	3,120
46,700	46,800	3,410	2,846	3,129
46,800	46,900	3,419	2,854	3,137
46,900	47,000	3,427	2,863	3,146
47,000				
47,000	47,100	3,436	2,871	3,154
47,100	47,200	3,444	2,880	3,163
47,200	47,300	3,453	2,888	3,171
47,300	47,400	3,461	2,897	3,180
47,400	47,500	3,470	2,905	3,188
47,500	47,600	3,478	2,914	3,197
47,600	47,700	3,487	2,922	3,205
47,700	47,800	3,495	2,931	3,214
47,800	47,900	3,504	2,939	3,222
47,900	48,000	3,512	2,948	3,231
48,000				
48,000	48,100	3,521	2,956	3,239
48,100	48,200	3,529	2,965	3,248
48,200	48,300	3,538	2,973	3,256
48,300	48,400	3,546	2,982	3,265
48,400	48,500	3,555	2,990	3,273
48,500	48,600	3,563	2,999	3,282
48,600	48,700	3,572	3,007	3,290
48,700	48,800	3,580	3,016	3,299
48,800	48,900	3,589	3,024	3,307
48,900	49,000	3,597	3,033	3,316

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
49,000				
49,000	49,100	3,606	3,041	3,324
49,100	49,200	3,614	3,050	3,333
49,200	49,300	3,623	3,058	3,341
49,300	49,400	3,631	3,067	3,350
49,400	49,500	3,640	3,075	3,358
49,500	49,600	3,648	3,084	3,367
49,600	49,700	3,657	3,092	3,375
49,700	49,800	3,665	3,101	3,384
49,800	49,900	3,674	3,109	3,392
49,900	50,000	3,682	3,118	3,401
50,000				
50,000	50,100	3,691	3,126	3,409
50,100	50,200	3,699	3,135	3,418
50,200	50,300	3,708	3,143	3,426
50,300	50,400	3,716	3,152	3,435
50,400	50,500	3,725	3,160	3,443
50,500	50,600	3,733	3,169	3,452
50,600	50,700	3,742	3,177	3,460
50,700	50,800	3,750	3,186	3,469
50,800	50,900	3,759	3,194	3,477
50,900	51,000	3,767	3,203	3,486
51,000				
51,000	51,100	3,776	3,211	3,494
51,100	51,200	3,784	3,220	3,503
51,200	51,300	3,793	3,228	3,511
51,300	51,400	3,801	3,237	3,520
51,400	51,500	3,810	3,245	3,528
51,500	51,600	3,818	3,254	3,537
51,600	51,700	3,827	3,262	3,545
51,700	51,800	3,835	3,271	3,554
51,800	51,900	3,844	3,279	3,562
51,900	52,000	3,852	3,288	3,571
52,000				
52,000	52,100	3,861	3,296	3,579
52,100	52,200	3,869	3,305	3,588
52,200	52,300	3,878	3,313	3,596
52,300	52,400	3,886	3,322	3,605
52,400	52,500	3,895	3,330	3,613
52,500	52,600	3,903	3,339	3,622
52,600	52,700	3,912	3,347	3,630
52,700	52,800	3,920	3,356	3,639
52,800	52,900	3,929	3,364	3,647
52,900	53,000	3,937	3,373	3,656
53,000				
53,000	53,100	3,946	3,381	3,664
53,100	53,200	3,954	3,390	3,673
53,200	53,300	3,963	3,398	3,681
53,300	53,400	3,971	3,407	3,690
53,400	53,500	3,980	3,415	3,698
53,500	53,600	3,988	3,424	3,707
53,600	53,700	3,997	3,432	3,715
53,700	53,800	4,005	3,441	3,724
53,800	53,900	4,014	3,449	3,732
53,900	54,000	4,022	3,458	3,741
54,000				
54,000	54,100	4,031	3,466	3,749
54,100	54,200	4,039	3,475	3,758
54,200	54,300	4,048	3,483	3,766
54,300	54,400	4,056	3,492	3,775
54,400	54,500	4,065	3,500	3,783
54,500	54,600	4,073	3,509	3,792
54,600	54,700	4,082	3,517	3,800
54,700	54,800	4,090	3,526	3,809
54,800	54,900	4,099	3,534	3,817
54,900	55,000	4,107	3,543	3,826
55,000				
55,000	55,100	4,116	3,551	3,834
55,100	55,200	4,124	3,560	3,843
55,200	55,300	4,133	3,568	3,851
55,300	55,400	4,141	3,577	3,860
55,400	55,500	4,150	3,585	3,868
55,500	55,600	4,158	3,594	3,877
55,600	55,700	4,167	3,602	3,885
55,700	55,800	4,175	3,611	3,894
55,800	55,900	4,184	3,619	3,902
55,900	56,000	4,192	3,628	3,911

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
56,000				
56,000	56,100	4,201	3,636	3,919
56,100	56,200	4,209	3,645	3,928
56,200	56,300	4,218	3,653	3,936
56,300	56,400	4,226	3,662	3,945
56,400	56,500	4,235	3,670	3,953
56,500	56,600	4,243	3,679	3,962
56,600	56,700	4,252	3,687	3,970
56,700	56,800	4,260	3,696	3,979
56,800	56,900	4,269	3,704	3,987
56,900	57,000	4,277	3,713	3,996
57,000				
57,000	57,100	4,286	3,721	4,004
57,100	57,200	4,294	3,730	4,013
57,200	57,300	4,303	3,738	4,021
57,300	57,400	4,311	3,747	4,030
57,400	57,500	4,320	3,755	4,038
57,500	57,600	4,328	3,764	4,047
57,600	57,700	4,337	3,772	4,055
57,700	57,800	4,345	3,781	4,064
57,800	57,900	4,354	3,789	4,072
57,900	58,000	4,362	3,798	4,081
58,000				
58,000	58,100	4,371	3,806	4,089
58,100	58,200	4,379	3,815	4,098
58,200	58,300	4,388	3,823	4,106
58,300	58,400	4,396	3,832	4,115
58,400	58,500	4,405	3,840	4,123
58,500	58,600	4,413	3,849	4,132
58,600	58,700	4,422	3,857	4,140
58,700	58,800	4,430	3,866	4,149
58,800	58,900	4,439	3,874	4,157
58,900	59,000	4,447	3,883	4,166
59,000				
59,000	59,100	4,456	3,891	4,174
59,100	59,200	4,464	3,900	4,183
59,200	59,300	4,473	3,908	4,191
59,300	59,400	4,481	3,917	4,200
59,400	59,500	4,490	3,925	4,208
59,500	59,600	4,498	3,934	4,217
59,600	59,700	4,507	3,942	4,225
59,700	59,800	4,515	3,951	4,234
59,800	59,900	4,524	3,959	4,242
59,900	60,000	4,532	3,968	4,251
60,000				
60,000	60,100	4,541	3,976	4,259
60,100	60,200	4,549	3,985	4,268
60,200	60,300	4,558	3,993	4,276
60,300	60,400	4,566	4,002	4,285
60,400	60,500	4,575	4,010	4,293
60,500	60,600	4,583	4,019	4,302
60,600	60,700	4,592	4,027	4,310
60,700	60,800	4,600	4,036	4,319
60,800	60,900	4,609	4,044	4,327
60,900	61,000	4,617	4,053	4,336
61,000				
61,000	61,100	4,626	4,061	4,344
61,100	61,200	4,634	4,070	4,353
61,200	61,300	4,643	4,078	4,361
61,300	61,400	4,651	4,087	4,370
61,400	61,500	4,660	4,095	4,378
61,500	61,600	4,668	4,104	4,387
61,600	61,700	4,677	4,112	4,395
61,700	61,800	4,685	4,121	

2002 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
63,000				
63,000	63,100	4,796	4,231	4,514
63,100	63,200	4,804	4,240	4,523
63,200	63,300	4,813	4,248	4,531
63,300	63,400	4,821	4,257	4,540
63,400	63,500	4,830	4,265	4,548
63,500	63,600	4,838	4,274	4,557
63,600	63,700	4,847	4,282	4,565
63,700	63,800	4,855	4,291	4,574
63,800	63,900	4,864	4,299	4,582
63,900	64,000	4,872	4,308	4,591
64,000				
64,000	64,100	4,881	4,316	4,599
64,100	64,200	4,889	4,325	4,608
64,200	64,300	4,898	4,333	4,616
64,300	64,400	4,906	4,342	4,625
64,400	64,500	4,915	4,350	4,633
64,500	64,600	4,923	4,359	4,642
64,600	64,700	4,932	4,367	4,650
64,700	64,800	4,940	4,376	4,659
64,800	64,900	4,949	4,384	4,667
64,900	65,000	4,957	4,393	4,676
65,000				
65,000	65,100	4,966	4,401	4,684
65,100	65,200	4,974	4,410	4,693
65,200	65,300	4,983	4,418	4,701
65,300	65,400	4,991	4,427	4,710
65,400	65,500	5,000	4,435	4,718
65,500	65,600	5,008	4,444	4,727
65,600	65,700	5,017	4,452	4,735
65,700	65,800	5,025	4,461	4,744
65,800	65,900	5,034	4,469	4,752
65,900	66,000	5,042	4,478	4,761
66,000				
66,000	66,100	5,051	4,486	4,769
66,100	66,200	5,059	4,495	4,778
66,200	66,300	5,068	4,503	4,786
66,300	66,400	5,076	4,512	4,795
66,400	66,500	5,085	4,520	4,803
66,500	66,600	5,093	4,529	4,812
66,600	66,700	5,102	4,537	4,820
66,700	66,800	5,110	4,546	4,829
66,800	66,900	5,119	4,554	4,837
66,900	67,000	5,127	4,563	4,846
67,000				
67,000	67,100	5,136	4,571	4,854
67,100	67,200	5,144	4,580	4,863
67,200	67,300	5,153	4,588	4,871
67,300	67,400	5,161	4,597	4,880
67,400	67,500	5,170	4,605	4,888
67,500	67,600	5,178	4,614	4,897
67,600	67,700	5,187	4,622	4,905
67,700	67,800	5,195	4,631	4,914
67,800	67,900	5,204	4,639	4,922
67,900	68,000	5,212	4,648	4,931
68,000				
68,000	68,100	5,221	4,656	4,939
68,100	68,200	5,229	4,665	4,948
68,200	68,300	5,238	4,673	4,956
68,300	68,400	5,246	4,682	4,965
68,400	68,500	5,255	4,690	4,973
68,500	68,600	5,263	4,699	4,982
68,600	68,700	5,272	4,707	4,990
68,700	68,800	5,280	4,716	4,999
68,800	68,900	5,289	4,724	5,007
68,900	69,000	5,297	4,733	5,016
69,000				
69,000	69,100	5,306	4,741	5,024
69,100	69,200	5,314	4,750	5,033
69,200	69,300	5,323	4,758	5,041
69,300	69,400	5,331	4,767	5,050
69,400	69,500	5,340	4,775	5,058
69,500	69,600	5,348	4,784	5,067
69,600	69,700	5,357	4,792	5,075
69,700	69,800	5,365	4,801	5,084
69,800	69,900	5,374	4,809	5,092
69,900	70,000	5,382	4,818	5,101

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
70,000				
70,000	70,100	5,391	4,826	5,109
70,100	70,200	5,399	4,835	5,118
70,200	70,300	5,408	4,843	5,126
70,300	70,400	5,416	4,852	5,135
70,400	70,500	5,425	4,860	5,143
70,500	70,600	5,433	4,869	5,152
70,600	70,700	5,442	4,877	5,160
70,700	70,800	5,450	4,886	5,169
70,800	70,900	5,459	4,894	5,177
70,900	71,000	5,467	4,903	5,186
71,000				
71,000	71,100	5,476	4,911	5,194
71,100	71,200	5,484	4,920	5,203
71,200	71,300	5,493	4,928	5,211
71,300	71,400	5,501	4,937	5,220
71,400	71,500	5,510	4,945	5,228
71,500	71,600	5,518	4,954	5,237
71,600	71,700	5,527	4,962	5,245
71,700	71,800	5,535	4,971	5,254
71,800	71,900	5,544	4,979	5,262
71,900	72,000	5,552	4,988	5,271
72,000				
72,000	72,100	5,561	4,996	5,279
72,100	72,200	5,569	5,005	5,288
72,200	72,300	5,578	5,013	5,296
72,300	72,400	5,586	5,022	5,305
72,400	72,500	5,595	5,030	5,313
72,500	72,600	5,603	5,039	5,322
72,600	72,700	5,612	5,047	5,330
72,700	72,800	5,620	5,056	5,339
72,800	72,900	5,629	5,064	5,347
72,900	73,000	5,637	5,073	5,356
73,000				
73,000	73,100	5,646	5,081	5,364
73,100	73,200	5,654	5,090	5,373
73,200	73,300	5,663	5,098	5,381
73,300	73,400	5,671	5,107	5,390
73,400	73,500	5,680	5,115	5,398
73,500	73,600	5,688	5,124	5,407
73,600	73,700	5,697	5,132	5,415
73,700	73,800	5,705	5,141	5,424
73,800	73,900	5,714	5,149	5,432
73,900	74,000	5,722	5,158	5,441
74,000				
74,000	74,100	5,731	5,166	5,449
74,100	74,200	5,739	5,175	5,458
74,200	74,300	5,748	5,183	5,466
74,300	74,400	5,756	5,192	5,475
74,400	74,500	5,765	5,200	5,483
74,500	74,600	5,773	5,209	5,492
74,600	74,700	5,782	5,217	5,500
74,700	74,800	5,790	5,226	5,509
74,800	74,900	5,799	5,234	5,517
74,900	75,000	5,807	5,243	5,526
75,000				
75,000	75,100	5,816	5,251	5,534
75,100	75,200	5,824	5,260	5,543
75,200	75,300	5,833	5,268	5,551
75,300	75,400	5,841	5,277	5,560
75,400	75,500	5,850	5,285	5,568
75,500	75,600	5,858	5,294	5,577
75,600	75,700	5,867	5,302	5,585
75,700	75,800	5,875	5,311	5,594
75,800	75,900	5,884	5,319	5,602
75,900	76,000	5,892	5,328	5,611
76,000				
76,000	76,100	5,901	5,336	5,619
76,100	76,200	5,909	5,345	5,628
76,200	76,300	5,918	5,353	5,636
76,300	76,400	5,926	5,362	5,645
76,400	76,500	5,935	5,370	5,653
76,500	76,600	5,943	5,379	5,662
76,600	76,700	5,952	5,387	5,670
76,700	76,800	5,960	5,396	5,679
76,800	76,900	5,969	5,404	5,687
76,900	77,000	5,977	5,413	5,696

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
77,000				
77,000	77,100	5,986	5,421	5,704
77,100	77,200	5,994	5,430	5,713
77,200	77,300	6,003	5,438	5,721
77,300	77,400	6,011	5,447	5,730
77,400	77,500	6,020	5,455	5,738
77,500	77,600	6,028	5,464	5,747
77,600	77,700	6,037	5,472	5,755
77,700	77,800	6,045	5,481	5,764
77,800	77,900	6,054	5,489	5,772
77,900	78,000	6,062	5,498	5,781
78,000				
78,000	78,100	6,071	5,506	5,789
78,100	78,200	6,079	5,515	5,798
78,200	78,300	6,088	5,523	5,806
78,300	78,400	6,096	5,532	5,815
78,400	78,500	6,105	5,540	5,823
78,500	78,600	6,113	5,549	5,832
78,600	78,700	6,122	5,557	5,840
78,700	78,800	6,130	5,566	5,849
78,800	78,900	6,139	5,574	5,857
78,900	79,000	6,147	5,583	5,866
79,000				
79,000	79,100	6,156	5,591	5,874
79,100	79,200	6,164	5,600	5,883
79,200	79,300	6,173	5,608	5,891
79,300	79,400	6,181	5,617	5,900
79,400	79,500	6,190	5,625	5,908
79,500	79,600	6,198	5,634	5,917
79,600	79,700	6,207	5,642	5,925
79,700	79,800	6,215	5,651	5,934
79,800	79,900	6,224	5,659	5,942
79,900	80,000	6,232	5,668	5,951
80,000				
80,000	80,100	6,241	5,676	5,959
80,100	80,200	6,249	5,685	5,968
80,200	80,300	6,258	5,693	5,976
80,300	80,400	6,266	5,702	5,985
80,400	80,500	6,275	5,710	5,993
80,500	80,600	6,283	5,719	6,002
80,600	80,700	6,292	5,727	6,010
80,700	80,800	6,300	5,736	6,019
80,800	80,900	6,309	5,744	6,027
80,900	81,000	6,317	5,753	6,036
81,000				
81,000	81,100	6,326	5,761	6,044
81,100	81,200	6,334	5,770	6,053
81,200	81,300	6,343	5,778	6,061
81,300	81,400	6,351	5,787	6,070
81,400	81,500	6,360	5,795	6,078
81,500	81,600	6,368	5,804	6,087
81,600	81,700	6,377	5,812	6,095
81,700	81,800	6,385	5,821	6,104
81,800	81,900	6,394	5,829	6,112
81,900	82,000	6,402	5,838	6,121
82,000				
82,000	82,100	6,411	5,846	6,129
82,100	82,200	6,419	5,855	6,138
82,200	82,300	6,428	5,863	6,146
82,300	82,400	6,436	5,872	6,155
82,400	82,500	6,445	5,880	6,163
82,500	82,600	6,453	5,889	6,172
82,600	82,700	6,462	5,897	6,180
82,700	82,800	6,470		

2002 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
84,000				
84,000	84,100	6,581	6,016	6,299
84,100	84,200	6,589	6,025	6,308
84,200	84,300	6,598	6,033	6,316
84,300	84,400	6,606	6,042	6,325
84,400	84,500	6,615	6,050	6,333
84,500	84,600	6,623	6,059	6,342
84,600	84,700	6,632	6,067	6,350
84,700	84,800	6,640	6,076	6,359
84,800	84,900	6,649	6,084	6,367
84,900	85,000	6,657	6,093	6,376
85,000				
85,000	85,100	6,666	6,101	6,384
85,100	85,200	6,674	6,110	6,393
85,200	85,300	6,683	6,118	6,401
85,300	85,400	6,691	6,127	6,410
85,400	85,500	6,700	6,135	6,418
85,500	85,600	6,708	6,144	6,427
85,600	85,700	6,717	6,152	6,435
85,700	85,800	6,725	6,161	6,444
85,800	85,900	6,734	6,169	6,452
85,900	86,000	6,742	6,178	6,461
86,000				
86,000	86,100	6,751	6,186	6,469
86,100	86,200	6,759	6,195	6,478
86,200	86,300	6,768	6,203	6,486
86,300	86,400	6,776	6,212	6,495
86,400	86,500	6,785	6,220	6,503
86,500	86,600	6,793	6,229	6,512
86,600	86,700	6,802	6,237	6,520
86,700	86,800	6,810	6,246	6,529
86,800	86,900	6,819	6,254	6,537
86,900	87,000	6,827	6,263	6,546
87,000				
87,000	87,100	6,836	6,271	6,554
87,100	87,200	6,844	6,280	6,563
87,200	87,300	6,853	6,288	6,571
87,300	87,400	6,861	6,297	6,580
87,400	87,500	6,870	6,305	6,588
87,500	87,600	6,878	6,314	6,597
87,600	87,700	6,887	6,322	6,605
87,700	87,800	6,895	6,331	6,614
87,800	87,900	6,904	6,339	6,622
87,900	88,000	6,912	6,348	6,631
88,000				
88,000	88,100	6,921	6,356	6,639
88,100	88,200	6,929	6,365	6,648
88,200	88,300	6,938	6,373	6,656
88,300	88,400	6,946	6,382	6,665
88,400	88,500	6,955	6,390	6,673
88,500	88,600	6,963	6,399	6,682
88,600	88,700	6,972	6,407	6,690
88,700	88,800	6,980	6,416	6,699
88,800	88,900	6,989	6,424	6,707
88,900	89,000	6,997	6,433	6,716
89,000				
89,000	89,100	7,006	6,441	6,724
89,100	89,200	7,014	6,450	6,733
89,200	89,300	7,023	6,458	6,741
89,300	89,400	7,031	6,467	6,750
89,400	89,500	7,040	6,475	6,758
89,500	89,600	7,048	6,484	6,767
89,600	89,700	7,057	6,492	6,775
89,700	89,800	7,065	6,501	6,784
89,800	89,900	7,074	6,509	6,792
89,900	90,000	7,082	6,518	6,801
90,000				
90,000	90,100	7,091	6,526	6,809
90,100	90,200	7,099	6,535	6,818
90,200	90,300	7,108	6,543	6,826
90,300	90,400	7,116	6,552	6,835
90,400	90,500	7,125	6,560	6,843
90,500	90,600	7,133	6,569	6,852
90,600	90,700	7,142	6,577	6,860
90,700	90,800	7,150	6,586	6,869
90,800	90,900	7,159	6,594	6,877
90,900	91,000	7,167	6,603	6,886

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
91,000				
91,000	91,100	7,176	6,611	6,894
91,100	91,200	7,184	6,620	6,903
91,200	91,300	7,193	6,628	6,911
91,300	91,400	7,201	6,637	6,920
91,400	91,500	7,210	6,645	6,928
91,500	91,600	7,218	6,654	6,937
91,600	91,700	7,227	6,662	6,945
91,700	91,800	7,235	6,671	6,954
91,800	91,900	7,244	6,679	6,962
91,900	92,000	7,252	6,688	6,971
92,000				
92,000	92,100	7,261	6,696	6,979
92,100	92,200	7,269	6,705	6,988
92,200	92,300	7,278	6,713	6,996
92,300	92,400	7,286	6,722	7,005
92,400	92,500	7,295	6,730	7,013
92,500	92,600	7,303	6,739	7,022
92,600	92,700	7,312	6,747	7,030
92,700	92,800	7,320	6,756	7,039
92,800	92,900	7,329	6,764	7,047
92,900	93,000	7,337	6,773	7,056
93,000				
93,000	93,100	7,346	6,781	7,064
93,100	93,200	7,354	6,790	7,073
93,200	93,300	7,363	6,798	7,081
93,300	93,400	7,371	6,807	7,090
93,400	93,500	7,380	6,815	7,098
93,500	93,600	7,388	6,824	7,107
93,600	93,700	7,397	6,832	7,115
93,700	93,800	7,405	6,841	7,124
93,800	93,900	7,414	6,849	7,132
93,900	94,000	7,422	6,858	7,141
94,000				
94,000	94,100	7,431	6,866	7,149
94,100	94,200	7,439	6,875	7,158
94,200	94,300	7,448	6,883	7,166
94,300	94,400	7,456	6,892	7,175
94,400	94,500	7,465	6,900	7,183
94,500	94,600	7,473	6,909	7,192
94,600	94,700	7,482	6,917	7,200
94,700	94,800	7,490	6,926	7,209
94,800	94,900	7,499	6,934	7,217
94,900	95,000	7,507	6,943	7,226
95,000				
95,000	95,100	7,516	6,951	7,234
95,100	95,200	7,524	6,960	7,243
95,200	95,300	7,533	6,968	7,251
95,300	95,400	7,541	6,977	7,260
95,400	95,500	7,550	6,985	7,268
95,500	95,600	7,558	6,994	7,277
95,600	95,700	7,567	7,002	7,285
95,700	95,800	7,575	7,011	7,294
95,800	95,900	7,584	7,019	7,302
95,900	96,000	7,592	7,028	7,311
96,000				
96,000	96,100	7,601	7,036	7,319
96,100	96,200	7,609	7,045	7,328
96,200	96,300	7,618	7,053	7,336
96,300	96,400	7,626	7,062	7,345
96,400	96,500	7,635	7,070	7,353
96,500	96,600	7,643	7,079	7,362
96,600	96,700	7,652	7,087	7,370
96,700	96,800	7,660	7,096	7,379
96,800	96,900	7,669	7,104	7,387
96,900	97,000	7,677	7,113	7,396
97,000				
97,000	97,100	7,686	7,121	7,404
97,100	97,200	7,694	7,130	7,413
97,200	97,300	7,703	7,138	7,421
97,300	97,400	7,711	7,147	7,430
97,400	97,500	7,720	7,155	7,438
97,500	97,600	7,728	7,164	7,447
97,600	97,700	7,737	7,172	7,455
97,700	97,800	7,745	7,181	7,464
97,800	97,900	7,754	7,189	7,472
97,900	98,000	7,762	7,198	7,481

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
98,000				
98,000	98,100	7,771	7,206	7,489
98,100	98,200	7,779	7,215	7,498
98,200	98,300	7,788	7,223	7,506
98,300	98,400	7,796	7,232	7,515
98,400	98,500	7,805	7,240	7,523
98,500	98,600	7,813	7,249	7,532
98,600	98,700	7,822	7,257	7,540
98,700	98,800	7,830	7,266	7,549
98,800	98,900	7,839	7,274	7,557
98,900	99,000	7,847	7,283	7,566
99,000				
99,000	99,100	7,856	7,291	7,574
99,100	99,200	7,864	7,300	7,583
99,200	99,300	7,873	7,308	7,591
99,300	99,400	7,881	7,317	7,600
99,400	99,500	7,890	7,325	7,608
99,500	99,600	7,898	7,334	7,617
99,600	99,700	7,907	7,342	7,625
99,700	99,800	7,915	7,351	7,634
99,800	99,900	7,924	7,359	7,642
99,900	100,000	7,932	7,368	7,651
100,000 and over				
		7,937	7,372	7,655
		plus	plus	plus
		8.5% of excess over \$100,000	8.5% of excess over \$100,000	8.5% of excess over \$100,000

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

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