State of Maine - Individual Income Tax
2000 Rates

Note: The tax rates and the personal exemption amount was established through recent legislation and is not subject to the inflation adjustment for tax year 2000.

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

Tax Rate Schedule #1
For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:		The tax is:		
Less than $4,150		2.0% of the taxable income		
$ 4,150 but less than	$ 8,250	$ 83 plus 4.5% of excess over	$ 4,150	
$ 8,250 but less than	$16,500	$ 268 plus 7.0% of excess over	$ 8,250	
$16,500 or more		$ 846 plus 8.5% of excess over	$16,500	

Tax Rate Schedule #2
For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:		The tax is:		
Less than $6,200		2.0% of the taxable income		
$ 6,200 but less than	$12,400	$ 124 plus 4.5% of excess over	$ 6,200	
$12,400 but less than	$24,750	$ 403 plus 7.0% of excess over	$12,400	
$24,750 or more		$1,268 plus 8.5% of excess over	$24,750	

Tax Rate Schedule #3
For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:		The tax is:		
Less than $8,250		2.0% of the taxable income		
$ 8,250 but less than	$16,500	$ 165 plus 4.5% of excess over	$ 8,250	
$16,500 but less than	$33,000	$ 536 plus 7.0% of excess over	$16,500	
$33,000 or more		$1,691 plus 8.5% of excess over	$33,000	

Personal Exemption: $2,850

Standard Deduction: Single - $4,400 Married Filing Jointly - $7,350
Head-of-Household - $6,450 Married Filing Separate - $3,675

Additional Amount for Age or Blindness:

$850 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is $1,700 if one spouse is 65 or over and blind, $1,700* if both spouses are 65 or over, $3,400* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

$1,100 if unmarried (single or head-of-household). The additional amount is $2,200 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of $700 or earned income plus $250 (up to the standard deduction amount).