

2018 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				
0	100	3	3	3
100	200	9	9	9
200	300	15	15	15
300	400	20	20	20
400	500	26	26	26
500	600	32	32	32
600	700	38	38	38
700	800	44	44	44
800	900	49	49	49
900	1,000	55	55	55
1,000				
1,000	1,100	61	61	61
1,100	1,200	67	67	67
1,200	1,300	73	73	73
1,300	1,400	78	78	78
1,400	1,500	84	84	84
1,500	1,600	90	90	90
1,600	1,700	96	96	96
1,700	1,800	102	102	102
1,800	1,900	107	107	107
1,900	2,000	113	113	113
2,000				
2,000	2,100	119	119	119
2,100	2,200	125	125	125
2,200	2,300	131	131	131
2,300	2,400	136	136	136
2,400	2,500	142	142	142
2,500	2,600	148	148	148
2,600	2,700	154	154	154
2,700	2,800	160	160	160
2,800	2,900	165	165	165
2,900	3,000	171	171	171
3,000				
3,000	3,100	177	177	177
3,100	3,200	183	183	183
3,200	3,300	189	189	189
3,300	3,400	194	194	194
3,400	3,500	200	200	200
3,500	3,600	206	206	206
3,600	3,700	212	212	212
3,700	3,800	218	218	218
3,800	3,900	223	223	223
3,900	4,000	229	229	229
4,000				
4,000	4,100	235	235	235
4,100	4,200	241	241	241
4,200	4,300	247	247	247
4,300	4,400	252	252	252
4,400	4,500	258	258	258
4,500	4,600	264	264	264
4,600	4,700	270	270	270
4,700	4,800	276	276	276
4,800	4,900	281	281	281
4,900	5,000	287	287	287
5,000				
5,000	5,100	293	293	293
5,100	5,200	299	299	299
5,200	5,300	305	305	305
5,300	5,400	310	310	310
5,400	5,500	316	316	316
5,500	5,600	322	322	322
5,600	5,700	328	328	328
5,700	5,800	334	334	334
5,800	5,900	339	339	339
5,900	6,000	345	345	345
6,000				
6,000	6,100	351	351	351
6,100	6,200	357	357	357
6,200	6,300	363	363	363
6,300	6,400	368	368	368
6,400	6,500	374	374	374
6,500	6,600	380	380	380
6,600	6,700	386	386	386
6,700	6,800	392	392	392
6,800	6,900	397	397	397
6,900	7,000	403	403	403

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	409	409	409
7,100	7,200	415	415	415
7,200	7,300	421	421	421
7,300	7,400	426	426	426
7,400	7,500	432	432	432
7,500	7,600	438	438	438
7,600	7,700	444	444	444
7,700	7,800	450	450	450
7,800	7,900	455	455	455
7,900	8,000	461	461	461
8,000				
8,000	8,100	467	467	467
8,100	8,200	473	473	473
8,200	8,300	479	479	479
8,300	8,400	484	484	484
8,400	8,500	490	490	490
8,500	8,600	496	496	496
8,600	8,700	502	502	502
8,700	8,800	508	508	508
8,800	8,900	513	513	513
8,900	9,000	519	519	519
9,000				
9,000	9,100	525	525	525
9,100	9,200	531	531	531
9,200	9,300	537	537	537
9,300	9,400	542	542	542
9,400	9,500	548	548	548
9,500	9,600	554	554	554
9,600	9,700	560	560	560
9,700	9,800	566	566	566
9,800	9,900	571	571	571
9,900	10,000	577	577	577
10,000				
10,000	10,100	583	583	583
10,100	10,200	589	589	589
10,200	10,300	595	595	595
10,300	10,400	600	600	600
10,400	10,500	606	606	606
10,500	10,600	612	612	612
10,600	10,700	618	618	618
10,700	10,800	624	624	624
10,800	10,900	629	629	629
10,900	11,000	635	635	635
11,000				
11,000	11,100	641	641	641
11,100	11,200	647	647	647
11,200	11,300	653	653	653
11,300	11,400	658	658	658
11,400	11,500	664	664	664
11,500	11,600	670	670	670
11,600	11,700	676	676	676
11,700	11,800	682	682	682
11,800	11,900	687	687	687
11,900	12,000	693	693	693
12,000				
12,000	12,100	699	699	699
12,100	12,200	705	705	705
12,200	12,300	711	711	711
12,300	12,400	716	716	716
12,400	12,500	722	722	722
12,500	12,600	728	728	728
12,600	12,700	734	734	734
12,700	12,800	740	740	740
12,800	12,900	745	745	745
12,900	13,000	751	751	751
13,000				
13,000	13,100	757	757	757
13,100	13,200	763	763	763
13,200	13,300	769	769	769
13,300	13,400	774	774	774
13,400	13,500	780	780	780
13,500	13,600	786	786	786
13,600	13,700	792	792	792
13,700	13,800	798	798	798
13,800	13,900	803	803	803
13,900	14,000	809	809	809

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	815	815	815
14,100	14,200	821	821	821
14,200	14,300	827	827	827
14,300	14,400	832	832	832
14,400	14,500	838	838	838
14,500	14,600	844	844	844
14,600	14,700	850	850	850
14,700	14,800	856	856	856
14,800	14,900	861	861	861
14,900	15,000	867	867	867
15,000				
15,000	15,100	873	873	873
15,100	15,200	879	879	879
15,200	15,300	885	885	885
15,300	15,400	890	890	890
15,400	15,500	896	896	896
15,500	15,600	902	902	902
15,600	15,700	908	908	908
15,700	15,800	914	914	914
15,800	15,900	919	919	919
15,900	16,000	925	925	925
16,000				
16,000	16,100	931	931	931
16,100	16,200	937	937	937
16,200	16,300	943	943	943
16,300	16,400	948	948	948
16,400	16,500	954	954	954
16,500	16,600	960	960	960
16,600	16,700	966	966	966
16,700	16,800	972	972	972
16,800	16,900	977	977	977
16,900	17,000	983	983	983
17,000				
17,000	17,100	989	989	989
17,100	17,200	995	995	995
17,200	17,300	1,001	1,001	1,001
17,300	17,400	1,006	1,006	1,006
17,400	17,500	1,012	1,012	1,012
17,500	17,600	1,018	1,018	1,018
17,600	17,700	1,024	1,024	1,024
17,700	17,800	1,030	1,030	1,030
17,800	17,900	1,035	1,035	1,035
17,900	18,000	1,041	1,041	1,041
18,000				
18,000	18,100	1,047	1,047	1,047
18,100	18,200	1,053	1,053	1,053
18,200	18,300	1,059	1,059	1,059
18,300	18,400	1,064	1,064	1,064
18,400	18,500	1,070	1,070	1,070
18,500	18,600	1,076	1,076	1,076
18,600	18,700	1,082	1,082	1,082
18,700	18,800	1,088	1,088	1,088
18,800	18,900	1,093	1,093	1,093
18,900	19,000	1,099	1,099	1,099
19,000				
19,000	19,100	1,105	1,105	1,105
19,100	19,200	1,111	1,111	1,111
19,200	19,300	1,117	1,117	1,117
19,300	19,400	1,122	1,122	1,122
19,400	19,500	1,128	1,128	1,128
19,500	19,600	1,134	1,134	1,134
19,600	19,700	1,140	1,140	1,140
19,700	19,800	1,146	1,146	1,146
19,800	19,900	1,151	1,151	1,151
19,900	20,000	1,157	1,157	1,157
20,000				
20,000	20,100	1,163	1,163	1,163
20,100	20,200	1,169	1,169	1,169
20,200	20,300	1,175	1,175	1,175
20,300	20,400	1,180	1,180	1,180
20,400	20,500	1,186	1,186	1,186
20,500	20,600	1,192	1,192	1,192
20,600	20,700	1,198	1,198	1,198
20,700	20,800	1,204	1,204	1,204
20,800	20,900	1,209	1,209	1,209
20,900	21,000	1,215	1,215	1,215

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

2018 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:				
21,000				
21,000	21,100	1,221	1,221	1,221
21,100	21,200	1,227	1,227	1,227
21,200	21,300	1,233	1,233	1,233
21,300	21,400	1,238	1,238	1,238
21,400	21,500	1,244	1,244	1,244
21,500	21,600	1,251	1,250	1,250
21,600	21,700	1,258	1,256	1,256
21,700	21,800	1,264	1,262	1,262
21,800	21,900	1,271	1,267	1,267
21,900	22,000	1,278	1,273	1,273
22,000				
22,000	22,100	1,285	1,279	1,279
22,100	22,200	1,291	1,285	1,285
22,200	22,300	1,298	1,291	1,291
22,300	22,400	1,305	1,296	1,296
22,400	22,500	1,312	1,302	1,302
22,500	22,600	1,318	1,308	1,308
22,600	22,700	1,325	1,314	1,314
22,700	22,800	1,332	1,320	1,320
22,800	22,900	1,339	1,325	1,325
22,900	23,000	1,345	1,331	1,331
23,000				
23,000	23,100	1,352	1,337	1,337
23,100	23,200	1,359	1,343	1,343
23,200	23,300	1,366	1,349	1,349
23,300	23,400	1,372	1,354	1,354
23,400	23,500	1,379	1,360	1,360
23,500	23,600	1,386	1,366	1,366
23,600	23,700	1,393	1,372	1,372
23,700	23,800	1,399	1,378	1,378
23,800	23,900	1,406	1,383	1,383
23,900	24,000	1,413	1,389	1,389
24,000				
24,000	24,100	1,420	1,395	1,395
24,100	24,200	1,426	1,401	1,401
24,200	24,300	1,433	1,407	1,407
24,300	24,400	1,440	1,412	1,412
24,400	24,500	1,447	1,418	1,418
24,500	24,600	1,453	1,424	1,424
24,600	24,700	1,460	1,430	1,430
24,700	24,800	1,467	1,436	1,436
24,800	24,900	1,474	1,441	1,441
24,900	25,000	1,480	1,447	1,447
25,000				
25,000	25,100	1,487	1,453	1,453
25,100	25,200	1,494	1,459	1,459
25,200	25,300	1,501	1,465	1,465
25,300	25,400	1,507	1,470	1,470
25,400	25,500	1,514	1,476	1,476
25,500	25,600	1,521	1,482	1,482
25,600	25,700	1,528	1,488	1,488
25,700	25,800	1,534	1,494	1,494
25,800	25,900	1,541	1,499	1,499
25,900	26,000	1,548	1,505	1,505
26,000				
26,000	26,100	1,555	1,511	1,511
26,100	26,200	1,561	1,517	1,517
26,200	26,300	1,568	1,523	1,523
26,300	26,400	1,575	1,528	1,528
26,400	26,500	1,582	1,534	1,534
26,500	26,600	1,588	1,540	1,540
26,600	26,700	1,595	1,546	1,546
26,700	26,800	1,602	1,552	1,552
26,800	26,900	1,609	1,557	1,557
26,900	27,000	1,615	1,563	1,563
27,000				
27,000	27,100	1,622	1,569	1,569
27,100	27,200	1,629	1,575	1,575
27,200	27,300	1,636	1,581	1,581
27,300	27,400	1,642	1,586	1,586
27,400	27,500	1,649	1,592	1,592
27,500	27,600	1,656	1,598	1,598
27,600	27,700	1,663	1,604	1,604
27,700	27,800	1,669	1,610	1,610
27,800	27,900	1,676	1,615	1,615
27,900	28,000	1,683	1,621	1,621

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:				
28,000				
28,000	28,100	1,690	1,627	1,627
28,100	28,200	1,696	1,633	1,633
28,200	28,300	1,703	1,639	1,639
28,300	28,400	1,710	1,644	1,644
28,400	28,500	1,717	1,650	1,650
28,500	28,600	1,723	1,656	1,656
28,600	28,700	1,730	1,662	1,662
28,700	28,800	1,737	1,668	1,668
28,800	28,900	1,744	1,673	1,673
28,900	29,000	1,750	1,679	1,679
29,000				
29,000	29,100	1,757	1,685	1,685
29,100	29,200	1,764	1,691	1,691
29,200	29,300	1,771	1,697	1,697
29,300	29,400	1,777	1,702	1,702
29,400	29,500	1,784	1,708	1,708
29,500	29,600	1,791	1,714	1,714
29,600	29,700	1,798	1,720	1,720
29,700	29,800	1,804	1,726	1,726
29,800	29,900	1,811	1,731	1,731
29,900	30,000	1,818	1,737	1,737
30,000				
30,000	30,100	1,825	1,743	1,743
30,100	30,200	1,831	1,749	1,749
30,200	30,300	1,838	1,755	1,755
30,300	30,400	1,845	1,760	1,760
30,400	30,500	1,852	1,766	1,766
30,500	30,600	1,858	1,772	1,772
30,600	30,700	1,865	1,778	1,778
30,700	30,800	1,872	1,784	1,784
30,800	30,900	1,879	1,789	1,789
30,900	31,000	1,885	1,795	1,795
31,000				
31,000	31,100	1,892	1,801	1,801
31,100	31,200	1,899	1,807	1,807
31,200	31,300	1,906	1,813	1,813
31,300	31,400	1,912	1,818	1,818
31,400	31,500	1,919	1,824	1,824
31,500	31,600	1,926	1,830	1,830
31,600	31,700	1,933	1,836	1,836
31,700	31,800	1,939	1,842	1,842
31,800	31,900	1,946	1,847	1,847
31,900	32,000	1,953	1,853	1,853
32,000				
32,000	32,100	1,960	1,859	1,859
32,100	32,200	1,966	1,865	1,865
32,200	32,300	1,973	1,871	1,872
32,300	32,400	1,980	1,876	1,879
32,400	32,500	1,987	1,882	1,885
32,500	32,600	1,993	1,888	1,892
32,600	32,700	2,000	1,894	1,899
32,700	32,800	2,007	1,900	1,906
32,800	32,900	2,014	1,905	1,912
32,900	33,000	2,020	1,911	1,919
33,000				
33,000	33,100	2,027	1,917	1,926
33,100	33,200	2,034	1,923	1,933
33,200	33,300	2,041	1,929	1,939
33,300	33,400	2,047	1,934	1,946
33,400	33,500	2,054	1,940	1,953
33,500	33,600	2,061	1,946	1,960
33,600	33,700	2,068	1,952	1,966
33,700	33,800	2,074	1,958	1,973
33,800	33,900	2,081	1,963	1,980
33,900	34,000	2,088	1,969	1,987
34,000				
34,000	34,100	2,095	1,975	1,993
34,100	34,200	2,101	1,981	2,000
34,200	34,300	2,108	1,987	2,007
34,300	34,400	2,115	1,992	2,014
34,400	34,500	2,122	1,998	2,020
34,500	34,600	2,128	2,004	2,027
34,600	34,700	2,135	2,010	2,034
34,700	34,800	2,142	2,016	2,041
34,800	34,900	2,149	2,021	2,047
34,900	35,000	2,155	2,027	2,054

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:				
35,000				
35,000	35,100	2,162	2,033	2,061
35,100	35,200	2,169	2,039	2,068
35,200	35,300	2,176	2,045	2,074
35,300	35,400	2,182	2,050	2,081
35,400	35,500	2,189	2,056	2,088
35,500	35,600	2,196	2,062	2,095
35,600	35,700	2,203	2,068	2,101
35,700	35,800	2,209	2,074	2,108
35,800	35,900	2,216	2,079	2,115
35,900	36,000	2,223	2,085	2,122
36,000				
36,000	36,100	2,230	2,091	2,128
36,100	36,200	2,236	2,097	2,135
36,200	36,300	2,243	2,103	2,142
36,300	36,400	2,250	2,108	2,149
36,400	36,500	2,257	2,114	2,155
36,500	36,600	2,263	2,120	2,162
36,600	36,700	2,270	2,126	2,169
36,700	36,800	2,277	2,132	2,176
36,800	36,900	2,284	2,137	2,182
36,900	37,000	2,290	2,143	2,189
37,000				
37,000	37,100	2,297	2,149	2,196
37,100	37,200	2,304	2,155	2,203
37,200	37,300	2,311	2,161	2,209
37,300	37,400	2,317	2,166	2,216
37,400	37,500	2,324	2,172	2,223
37,500	37,600	2,331	2,178	2,230
37,600	37,700	2,338	2,184	2,236
37,700	37,800	2,344	2,190	2,243
37,800	37,900	2,351	2,195	2,250
37,900	38,000	2,358	2,201	2,257
38,000				
38,000	38,100	2,365	2,207	2,263
38,100	38,200	2,371	2,213	2,270
38,200	38,300	2,378	2,219	2,277
38,300	38,400	2,385	2,224	2,284
38,400	38,500	2,392	2,230	2,290
38,500	38,600	2,398	2,236	2,297
38,600	38,700	2,405	2,242	2,304
38,700	38,800	2,412	2,248	2,311
38,800	38,900	2,419	2,253	2,317
38,900	39,000	2,425	2,259	2,324
39,000				
39,000	39,100	2,432	2,265	2,331
39,100	39,200	2,439	2,271	2,338
39,200	39,300	2,446	2,277	2,344
39,300	39,400	2,452	2,282	2,351
39,400	39,500	2,459	2,288	2,358
39,500	39,600	2,466	2,294	2,365
39,600	39,700	2,473	2,300	2,371
39,700	39,800	2,479	2,306	2,378
39,800	39,900	2,486	2,311	2,385
39,900	40,000	2,493	2,317	2,392
40,000				
40,000	40,100	2,500	2,323	2,398
40,100	40,200	2,506	2,329	2,405
40,200	40,300	2,513	2,335	2,412
40,300	40,400	2,520	2,340	2,419
40,400	40,500	2,527	2,346	2,425
40,500	40,600	2,533	2,352	2,432
40,600	40,700	2,540	2,358	2,439
40,700	40,800	2,547	2,364	2,446
40,800	40,900	2,554	2,369	2,452
40,900</				

2018 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	2,635	2,439	2,533
42,100	42,200	2,641	2,445	2,540
42,200	42,300	2,648	2,451	2,547
42,300	42,400	2,655	2,456	2,554
42,400	42,500	2,662	2,462	2,560
42,500	42,600	2,668	2,468	2,567
42,600	42,700	2,675	2,474	2,574
42,700	42,800	2,682	2,480	2,581
42,800	42,900	2,689	2,485	2,587
42,900	43,000	2,695	2,491	2,594
43,000				
43,000	43,100	2,702	2,498	2,601
43,100	43,200	2,709	2,505	2,608
43,200	43,300	2,716	2,512	2,614
43,300	43,400	2,722	2,518	2,621
43,400	43,500	2,729	2,525	2,628
43,500	43,600	2,736	2,532	2,635
43,600	43,700	2,743	2,539	2,641
43,700	43,800	2,749	2,545	2,648
43,800	43,900	2,756	2,552	2,655
43,900	44,000	2,763	2,559	2,662
44,000				
44,000	44,100	2,770	2,566	2,668
44,100	44,200	2,776	2,572	2,675
44,200	44,300	2,783	2,579	2,682
44,300	44,400	2,790	2,586	2,689
44,400	44,500	2,797	2,593	2,695
44,500	44,600	2,803	2,599	2,702
44,600	44,700	2,810	2,606	2,709
44,700	44,800	2,817	2,613	2,716
44,800	44,900	2,824	2,620	2,722
44,900	45,000	2,830	2,626	2,729
45,000				
45,000	45,100	2,837	2,633	2,736
45,100	45,200	2,844	2,640	2,743
45,200	45,300	2,851	2,647	2,749
45,300	45,400	2,857	2,653	2,756
45,400	45,500	2,864	2,660	2,763
45,500	45,600	2,871	2,667	2,770
45,600	45,700	2,878	2,674	2,776
45,700	45,800	2,884	2,680	2,783
45,800	45,900	2,891	2,687	2,790
45,900	46,000	2,898	2,694	2,797
46,000				
46,000	46,100	2,905	2,701	2,803
46,100	46,200	2,911	2,707	2,810
46,200	46,300	2,918	2,714	2,817
46,300	46,400	2,925	2,721	2,824
46,400	46,500	2,932	2,728	2,830
46,500	46,600	2,938	2,734	2,837
46,600	46,700	2,945	2,741	2,844
46,700	46,800	2,952	2,748	2,851
46,800	46,900	2,959	2,755	2,857
46,900	47,000	2,965	2,761	2,864
47,000				
47,000	47,100	2,972	2,768	2,871
47,100	47,200	2,979	2,775	2,878
47,200	47,300	2,986	2,782	2,884
47,300	47,400	2,992	2,788	2,891
47,400	47,500	2,999	2,795	2,898
47,500	47,600	3,006	2,802	2,905
47,600	47,700	3,013	2,809	2,911
47,700	47,800	3,019	2,815	2,918
47,800	47,900	3,026	2,822	2,925
47,900	48,000	3,033	2,829	2,932
48,000				
48,000	48,100	3,040	2,836	2,938
48,100	48,200	3,046	2,842	2,945
48,200	48,300	3,053	2,849	2,952
48,300	48,400	3,060	2,856	2,959
48,400	48,500	3,067	2,863	2,965
48,500	48,600	3,073	2,869	2,972
48,600	48,700	3,080	2,876	2,979
48,700	48,800	3,087	2,883	2,986
48,800	48,900	3,094	2,890	2,992
48,900	49,000	3,100	2,896	2,999

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	3,107	2,903	3,006
49,100	49,200	3,114	2,910	3,013
49,200	49,300	3,121	2,917	3,019
49,300	49,400	3,127	2,923	3,026
49,400	49,500	3,134	2,930	3,033
49,500	49,600	3,141	2,937	3,040
49,600	49,700	3,148	2,944	3,046
49,700	49,800	3,154	2,950	3,053
49,800	49,900	3,161	2,957	3,060
49,900	50,000	3,168	2,964	3,067
50,000				
50,000	50,100	3,175	2,971	3,073
50,100	50,200	3,181	2,977	3,080
50,200	50,300	3,188	2,984	3,087
50,300	50,400	3,195	2,991	3,094
50,400	50,500	3,202	2,998	3,100
50,500	50,600	3,208	3,004	3,107
50,600	50,700	3,215	3,011	3,114
50,700	50,800	3,222	3,018	3,121
50,800	50,900	3,229	3,025	3,127
50,900	51,000	3,236	3,031	3,134
51,000				
51,000	51,100	3,243	3,038	3,141
51,100	51,200	3,251	3,045	3,148
51,200	51,300	3,258	3,052	3,154
51,300	51,400	3,265	3,058	3,161
51,400	51,500	3,272	3,065	3,168
51,500	51,600	3,279	3,072	3,175
51,600	51,700	3,286	3,079	3,181
51,700	51,800	3,294	3,085	3,188
51,800	51,900	3,301	3,092	3,195
51,900	52,000	3,308	3,099	3,202
52,000				
52,000	52,100	3,315	3,106	3,208
52,100	52,200	3,322	3,112	3,215
52,200	52,300	3,329	3,119	3,222
52,300	52,400	3,336	3,126	3,229
52,400	52,500	3,344	3,133	3,235
52,500	52,600	3,351	3,139	3,242
52,600	52,700	3,358	3,146	3,249
52,700	52,800	3,365	3,153	3,256
52,800	52,900	3,372	3,160	3,262
52,900	53,000	3,379	3,166	3,269
53,000				
53,000	53,100	3,386	3,173	3,276
53,100	53,200	3,394	3,180	3,283
53,200	53,300	3,401	3,187	3,289
53,300	53,400	3,408	3,193	3,296
53,400	53,500	3,415	3,200	3,303
53,500	53,600	3,422	3,207	3,310
53,600	53,700	3,429	3,214	3,316
53,700	53,800	3,437	3,220	3,323
53,800	53,900	3,444	3,227	3,330
53,900	54,000	3,451	3,234	3,337
54,000				
54,000	54,100	3,458	3,241	3,343
54,100	54,200	3,465	3,247	3,350
54,200	54,300	3,472	3,254	3,357
54,300	54,400	3,479	3,261	3,364
54,400	54,500	3,487	3,268	3,370
54,500	54,600	3,494	3,274	3,377
54,600	54,700	3,501	3,281	3,384
54,700	54,800	3,508	3,288	3,391
54,800	54,900	3,515	3,295	3,397
54,900	55,000	3,522	3,301	3,404
55,000				
55,000	55,100	3,529	3,308	3,411
55,100	55,200	3,537	3,315	3,418
55,200	55,300	3,544	3,322	3,424
55,300	55,400	3,551	3,328	3,431
55,400	55,500	3,558	3,335	3,438
55,500	55,600	3,565	3,342	3,445
55,600	55,700	3,572	3,349	3,451
55,700	55,800	3,580	3,355	3,458
55,800	55,900	3,587	3,362	3,465
55,900	56,000	3,594	3,369	3,472

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	3,601	3,376	3,478
56,100	56,200	3,608	3,382	3,485
56,200	56,300	3,615	3,389	3,492
56,300	56,400	3,622	3,396	3,499
56,400	56,500	3,630	3,403	3,505
56,500	56,600	3,637	3,409	3,512
56,600	56,700	3,644	3,416	3,519
56,700	56,800	3,651	3,423	3,526
56,800	56,900	3,658	3,430	3,532
56,900	57,000	3,665	3,436	3,539
57,000				
57,000	57,100	3,672	3,443	3,546
57,100	57,200	3,680	3,450	3,553
57,200	57,300	3,687	3,457	3,559
57,300	57,400	3,694	3,463	3,566
57,400	57,500	3,701	3,470	3,573
57,500	57,600	3,708	3,477	3,580
57,600	57,700	3,715	3,484	3,586
57,700	57,800	3,723	3,490	3,593
57,800	57,900	3,730	3,497	3,600
57,900	58,000	3,737	3,504	3,607
58,000				
58,000	58,100	3,744	3,511	3,613
58,100	58,200	3,751	3,517	3,620
58,200	58,300	3,758	3,524	3,627
58,300	58,400	3,765	3,531	3,634
58,400	58,500	3,773	3,538	3,640
58,500	58,600	3,780	3,544	3,647
58,600	58,700	3,787	3,551	3,654
58,700	58,800	3,794	3,558	3,661
58,800	58,900	3,801	3,565	3,667
58,900	59,000	3,808	3,571	3,674
59,000				
59,000	59,100	3,815	3,578	3,681
59,100	59,200	3,823	3,585	3,688
59,200	59,300	3,830	3,592	3,694
59,300	59,400	3,837	3,598	3,701
59,400	59,500	3,844	3,605	3,708
59,500	59,600	3,851	3,612	3,715
59,600	59,700	3,858	3,619	3,721
59,700	59,800	3,866	3,625	3,728
59,800	59,900	3,873	3,632	3,735
59,900	60,000	3,880	3,639	3,742
60,000				
60,000	60,100	3,887	3,646	3,748
60,100	60,200	3,894	3,652	3,755
60,200	60,300	3,901	3,659	3,762
60,300	60,400	3,908	3,666	3,769
60,400	60,500	3,916	3,673	3,775
60,500	60,600	3,923	3,679	3,782
60,600	60,700	3,930	3,686	3,789
60,700	60,800	3,937	3,693	3,796
60,800	60,900	3,944	3,700	3,802
60,900	61,000	3,951	3,706	3,809
61,000				
61,000	61,100	3,958	3,713	3,816
61,100	61,200	3,966	3,720	3,823
61,200	61,300	3,973	3,727	3,829
61,300	61,400	3,980	3,733	3,836
61,400	61,500	3,987	3,740	3,843
61,500	61,600	3,994	3,747	3,850
61,600	61,700	4,001	3,754	3,856
61,700	61,800	4,009	3,760	3,863

2018 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	4,101	3,848	3,951
63,100	63,200	4,109	3,855	3,958
63,200	63,300	4,116	3,862	3,964
63,300	63,400	4,123	3,868	3,971
63,400	63,500	4,130	3,875	3,978
63,500	63,600	4,137	3,882	3,985
63,600	63,700	4,144	3,889	3,991
63,700	63,800	4,152	3,895	3,998
63,800	63,900	4,159	3,902	4,005
63,900	64,000	4,166	3,909	4,012
64,000				
64,000	64,100	4,173	3,916	4,018
64,100	64,200	4,180	3,922	4,025
64,200	64,300	4,187	3,929	4,032
64,300	64,400	4,194	3,936	4,039
64,400	64,500	4,202	3,943	4,045
64,500	64,600	4,209	3,949	4,052
64,600	64,700	4,216	3,956	4,059
64,700	64,800	4,223	3,963	4,066
64,800	64,900	4,230	3,970	4,072
64,900	65,000	4,237	3,976	4,079
65,000				
65,000	65,100	4,244	3,983	4,086
65,100	65,200	4,252	3,990	4,093
65,200	65,300	4,259	3,997	4,099
65,300	65,400	4,266	4,003	4,106
65,400	65,500	4,273	4,010	4,113
65,500	65,600	4,280	4,017	4,120
65,600	65,700	4,287	4,024	4,126
65,700	65,800	4,295	4,030	4,133
65,800	65,900	4,302	4,037	4,140
65,900	66,000	4,309	4,044	4,147
66,000				
66,000	66,100	4,316	4,051	4,153
66,100	66,200	4,323	4,057	4,160
66,200	66,300	4,330	4,064	4,167
66,300	66,400	4,337	4,071	4,174
66,400	66,500	4,345	4,078	4,180
66,500	66,600	4,352	4,084	4,187
66,600	66,700	4,359	4,091	4,194
66,700	66,800	4,366	4,098	4,201
66,800	66,900	4,373	4,105	4,207
66,900	67,000	4,380	4,111	4,214
67,000				
67,000	67,100	4,387	4,118	4,221
67,100	67,200	4,395	4,125	4,228
67,200	67,300	4,402	4,132	4,234
67,300	67,400	4,409	4,138	4,241
67,400	67,500	4,416	4,145	4,248
67,500	67,600	4,423	4,152	4,255
67,600	67,700	4,430	4,159	4,261
67,700	67,800	4,438	4,165	4,268
67,800	67,900	4,445	4,172	4,275
67,900	68,000	4,452	4,179	4,282
68,000				
68,000	68,100	4,459	4,186	4,288
68,100	68,200	4,466	4,192	4,295
68,200	68,300	4,473	4,199	4,302
68,300	68,400	4,480	4,206	4,309
68,400	68,500	4,488	4,213	4,315
68,500	68,600	4,495	4,219	4,322
68,600	68,700	4,502	4,226	4,329
68,700	68,800	4,509	4,233	4,336
68,800	68,900	4,516	4,240	4,342
68,900	69,000	4,523	4,246	4,349
69,000				
69,000	69,100	4,530	4,253	4,356
69,100	69,200	4,538	4,260	4,363
69,200	69,300	4,545	4,267	4,369
69,300	69,400	4,552	4,273	4,376
69,400	69,500	4,559	4,280	4,383
69,500	69,600	4,566	4,287	4,390
69,600	69,700	4,573	4,294	4,396
69,700	69,800	4,581	4,300	4,403
69,800	69,900	4,588	4,307	4,410
69,900	70,000	4,595	4,314	4,417

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	4,602	4,321	4,423
70,100	70,200	4,609	4,327	4,430
70,200	70,300	4,616	4,334	4,437
70,300	70,400	4,623	4,341	4,444
70,400	70,500	4,631	4,348	4,450
70,500	70,600	4,638	4,354	4,457
70,600	70,700	4,645	4,361	4,464
70,700	70,800	4,652	4,368	4,471
70,800	70,900	4,659	4,375	4,477
70,900	71,000	4,666	4,381	4,484
71,000				
71,000	71,100	4,673	4,388	4,491
71,100	71,200	4,681	4,395	4,498
71,200	71,300	4,688	4,402	4,504
71,300	71,400	4,695	4,408	4,511
71,400	71,500	4,702	4,415	4,518
71,500	71,600	4,709	4,422	4,525
71,600	71,700	4,716	4,429	4,531
71,700	71,800	4,724	4,435	4,538
71,800	71,900	4,731	4,442	4,545
71,900	72,000	4,738	4,449	4,552
72,000				
72,000	72,100	4,745	4,456	4,558
72,100	72,200	4,752	4,462	4,565
72,200	72,300	4,759	4,469	4,572
72,300	72,400	4,766	4,476	4,579
72,400	72,500	4,774	4,483	4,585
72,500	72,600	4,781	4,489	4,592
72,600	72,700	4,788	4,496	4,599
72,700	72,800	4,795	4,503	4,606
72,800	72,900	4,802	4,510	4,612
72,900	73,000	4,809	4,516	4,619
73,000				
73,000	73,100	4,816	4,523	4,626
73,100	73,200	4,824	4,530	4,633
73,200	73,300	4,831	4,537	4,639
73,300	73,400	4,838	4,543	4,646
73,400	73,500	4,845	4,550	4,653
73,500	73,600	4,852	4,557	4,660
73,600	73,700	4,859	4,564	4,666
73,700	73,800	4,867	4,570	4,673
73,800	73,900	4,874	4,577	4,680
73,900	74,000	4,881	4,584	4,687
74,000				
74,000	74,100	4,888	4,591	4,693
74,100	74,200	4,895	4,597	4,700
74,200	74,300	4,902	4,604	4,707
74,300	74,400	4,909	4,611	4,714
74,400	74,500	4,917	4,618	4,720
74,500	74,600	4,924	4,624	4,727
74,600	74,700	4,931	4,631	4,734
74,700	74,800	4,938	4,638	4,741
74,800	74,900	4,945	4,645	4,747
74,900	75,000	4,952	4,651	4,754
75,000				
75,000	75,100	4,959	4,658	4,761
75,100	75,200	4,967	4,665	4,768
75,200	75,300	4,974	4,672	4,774
75,300	75,400	4,981	4,678	4,781
75,400	75,500	4,988	4,685	4,788
75,500	75,600	4,995	4,692	4,795
75,600	75,700	5,002	4,699	4,801
75,700	75,800	5,010	4,705	4,808
75,800	75,900	5,017	4,712	4,815
75,900	76,000	5,024	4,719	4,822
76,000				
76,000	76,100	5,031	4,726	4,828
76,100	76,200	5,038	4,732	4,835
76,200	76,300	5,045	4,739	4,842
76,300	76,400	5,052	4,746	4,849
76,400	76,500	5,060	4,753	4,856
76,500	76,600	5,067	4,759	4,864
76,600	76,700	5,074	4,766	4,871
76,700	76,800	5,081	4,773	4,878
76,800	76,900	5,088	4,780	4,885
76,900	77,000	5,095	4,786	4,892

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	5,102	4,793	4,899
77,100	77,200	5,110	4,800	4,907
77,200	77,300	5,117	4,807	4,914
77,300	77,400	5,124	4,813	4,921
77,400	77,500	5,131	4,820	4,928
77,500	77,600	5,138	4,827	4,935
77,600	77,700	5,145	4,834	4,942
77,700	77,800	5,153	4,840	4,949
77,800	77,900	5,160	4,847	4,957
77,900	78,000	5,167	4,854	4,964
78,000				
78,000	78,100	5,174	4,861	4,971
78,100	78,200	5,181	4,867	4,978
78,200	78,300	5,188	4,874	4,985
78,300	78,400	5,195	4,881	4,992
78,400	78,500	5,203	4,888	4,999
78,500	78,600	5,210	4,894	5,007
78,600	78,700	5,217	4,901	5,014
78,700	78,800	5,224	4,908	5,021
78,800	78,900	5,231	4,915	5,028
78,900	79,000	5,238	4,921	5,035
79,000				
79,000	79,100	5,245	4,928	5,042
79,100	79,200	5,253	4,935	5,050
79,200	79,300	5,260	4,942	5,057
79,300	79,400	5,267	4,948	5,064
79,400	79,500	5,274	4,955	5,071
79,500	79,600	5,281	4,962	5,078
79,600	79,700	5,288	4,969	5,085
79,700	79,800	5,296	4,975	5,092
79,800	79,900	5,303	4,982	5,100
79,900	80,000	5,310	4,989	5,107
80,000				
80,000	80,100	5,317	4,996	5,114
80,100	80,200	5,324	5,002	5,121
80,200	80,300	5,331	5,009	5,128
80,300	80,400	5,338	5,016	5,135
80,400	80,500	5,346	5,023	5,142
80,500	80,600	5,353	5,029	5,150
80,600	80,700	5,360	5,036	5,157
80,700	80,800	5,367	5,043	5,164
80,800	80,900	5,374	5,050	5,171
80,900	81,000	5,381	5,056	5,178
81,000				
81,000	81,100	5,388	5,063	5,185
81,100	81,200	5,396	5,070	5,193
81,200	81,300	5,403	5,077	5,200
81,300	81,400	5,410	5,083	5,207
81,400	81,500	5,417	5,090	5,214
81,500	81,600	5,424	5,097	5,221
81,600	81,700	5,431	5,104	5,228
81,700	81,800	5,439	5,110	5,235
81,800	81,900	5,446	5,117	5,243
81,900	82,000	5,453	5,124	5,250
82,000				
82,000	82,100	5,460	5,131	5,257
82,100	82,200	5,467	5,137	5,264
82,200	82,300	5,474	5,144	5,271
82,300	82,400	5,481	5,151	5,278
82,400	82,500	5,489	5,158	5,285
82,500	82,600	5,496	5,164	5,293
82,600	82,700	5,503	5,171	5,300
82,700	82,800	5,510		

2018 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	5,603	5,266	5,400
84,100	84,200	5,610	5,272	5,407
84,200	84,300	5,617	5,279	5,414
84,300	84,400	5,624	5,286	5,421
84,400	84,500	5,632	5,293	5,428
84,500	84,600	5,639	5,299	5,436
84,600	84,700	5,646	5,306	5,443
84,700	84,800	5,653	5,313	5,450
84,800	84,900	5,660	5,320	5,457
84,900	85,000	5,667	5,326	5,464
85,000				
85,000	85,100	5,674	5,333	5,471
85,100	85,200	5,682	5,340	5,479
85,200	85,300	5,689	5,347	5,486
85,300	85,400	5,696	5,353	5,493
85,400	85,500	5,703	5,360	5,500
85,500	85,600	5,710	5,367	5,507
85,600	85,700	5,717	5,374	5,514
85,700	85,800	5,725	5,380	5,521
85,800	85,900	5,732	5,387	5,529
85,900	86,000	5,739	5,394	5,536
86,000				
86,000	86,100	5,746	5,401	5,543
86,100	86,200	5,753	5,407	5,550
86,200	86,300	5,760	5,414	5,557
86,300	86,400	5,767	5,421	5,564
86,400	86,500	5,775	5,428	5,571
86,500	86,600	5,782	5,434	5,579
86,600	86,700	5,789	5,441	5,586
86,700	86,800	5,796	5,448	5,593
86,800	86,900	5,803	5,455	5,600
86,900	87,000	5,810	5,461	5,607
87,000				
87,000	87,100	5,817	5,468	5,614
87,100	87,200	5,825	5,475	5,622
87,200	87,300	5,832	5,482	5,629
87,300	87,400	5,839	5,488	5,636
87,400	87,500	5,846	5,495	5,643
87,500	87,600	5,853	5,502	5,650
87,600	87,700	5,860	5,509	5,657
87,700	87,800	5,868	5,515	5,664
87,800	87,900	5,875	5,522	5,672
87,900	88,000	5,882	5,529	5,679
88,000				
88,000	88,100	5,889	5,536	5,686
88,100	88,200	5,896	5,542	5,693
88,200	88,300	5,903	5,549	5,700
88,300	88,400	5,910	5,556	5,707
88,400	88,500	5,918	5,563	5,714
88,500	88,600	5,925	5,569	5,722
88,600	88,700	5,932	5,576	5,729
88,700	88,800	5,939	5,583	5,736
88,800	88,900	5,946	5,590	5,743
88,900	89,000	5,953	5,596	5,750
89,000				
89,000	89,100	5,960	5,603	5,757
89,100	89,200	5,968	5,610	5,765
89,200	89,300	5,975	5,617	5,772
89,300	89,400	5,982	5,623	5,779
89,400	89,500	5,989	5,630	5,786
89,500	89,600	5,996	5,637	5,793
89,600	89,700	6,003	5,644	5,800
89,700	89,800	6,011	5,650	5,807
89,800	89,900	6,018	5,657	5,815
89,900	90,000	6,025	5,664	5,822
90,000				
90,000	90,100	6,032	5,671	5,829
90,100	90,200	6,039	5,677	5,836
90,200	90,300	6,046	5,684	5,843
90,300	90,400	6,053	5,691	5,850
90,400	90,500	6,061	5,698	5,857
90,500	90,600	6,068	5,704	5,865
90,600	90,700	6,075	5,711	5,872
90,700	90,800	6,082	5,718	5,879
90,800	90,900	6,089	5,725	5,886
90,900	91,000	6,096	5,731	5,893

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	6,103	5,738	5,900
91,100	91,200	6,111	5,745	5,908
91,200	91,300	6,118	5,752	5,915
91,300	91,400	6,125	5,758	5,922
91,400	91,500	6,132	5,765	5,929
91,500	91,600	6,139	5,772	5,936
91,600	91,700	6,146	5,779	5,943
91,700	91,800	6,154	5,785	5,950
91,800	91,900	6,161	5,792	5,958
91,900	92,000	6,168	5,799	5,965
92,000				
92,000	92,100	6,175	5,806	5,972
92,100	92,200	6,182	5,812	5,979
92,200	92,300	6,189	5,819	5,986
92,300	92,400	6,196	5,826	5,993
92,400	92,500	6,204	5,833	6,000
92,500	92,600	6,211	5,839	6,008
92,600	92,700	6,218	5,846	6,015
92,700	92,800	6,225	5,853	6,022
92,800	92,900	6,232	5,860	6,029
92,900	93,000	6,239	5,866	6,036
93,000				
93,000	93,100	6,246	5,873	6,043
93,100	93,200	6,254	5,880	6,051
93,200	93,300	6,261	5,887	6,058
93,300	93,400	6,268	5,893	6,065
93,400	93,500	6,275	5,900	6,072
93,500	93,600	6,282	5,907	6,079
93,600	93,700	6,289	5,914	6,086
93,700	93,800	6,297	5,920	6,093
93,800	93,900	6,304	5,927	6,101
93,900	94,000	6,311	5,934	6,108
94,000				
94,000	94,100	6,318	5,941	6,115
94,100	94,200	6,325	5,947	6,122
94,200	94,300	6,332	5,954	6,129
94,300	94,400	6,339	5,961	6,136
94,400	94,500	6,347	5,968	6,143
94,500	94,600	6,354	5,974	6,151
94,600	94,700	6,361	5,981	6,158
94,700	94,800	6,368	5,988	6,165
94,800	94,900	6,375	5,995	6,172
94,900	95,000	6,382	6,001	6,179
95,000				
95,000	95,100	6,389	6,008	6,186
95,100	95,200	6,397	6,015	6,194
95,200	95,300	6,404	6,022	6,201
95,300	95,400	6,411	6,028	6,208
95,400	95,500	6,418	6,035	6,215
95,500	95,600	6,425	6,042	6,222
95,600	95,700	6,432	6,049	6,229
95,700	95,800	6,440	6,055	6,236
95,800	95,900	6,447	6,062	6,244
95,900	96,000	6,454	6,069	6,251

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:				
96,000				
96,000	96,100	6,461	6,076	6,258
96,100	96,200	6,468	6,082	6,265
96,200	96,300	6,475	6,089	6,272
96,300	96,400	6,482	6,096	6,279
96,400	96,500	6,490	6,103	6,286
96,500	96,600	6,497	6,109	6,294
96,600	96,700	6,504	6,116	6,301
96,700	96,800	6,511	6,123	6,308
96,800	96,900	6,518	6,130	6,315
96,900	97,000	6,525	6,136	6,322
97,000				
97,000	97,100	6,532	6,143	6,329
97,100	97,200	6,540	6,150	6,337
97,200	97,300	6,547	6,157	6,344
97,300	97,400	6,554	6,163	6,351
97,400	97,500	6,561	6,170	6,358
97,500	97,600	6,568	6,177	6,365
97,600	97,700	6,575	6,184	6,372
97,700	97,800	6,583	6,190	6,379
97,800	97,900	6,590	6,197	6,387
97,900	98,000	6,597	6,204	6,394
98,000				
98,000	98,100	6,604	6,211	6,401
98,100	98,200	6,611	6,217	6,408
98,200	98,300	6,618	6,224	6,415
98,300	98,400	6,625	6,231	6,422
98,400	98,500	6,633	6,238	6,429
98,500	98,600	6,640	6,244	6,437
98,600	98,700	6,647	6,251	6,444
98,700	98,800	6,654	6,258	6,451
98,800	98,900	6,661	6,265	6,458
98,900	99,000	6,668	6,271	6,465
99,000				
99,000	99,100	6,675	6,278	6,472
99,100	99,200	6,683	6,285	6,480
99,200	99,300	6,690	6,292	6,487
99,300	99,400	6,697	6,298	6,494
99,400	99,500	6,704	6,305	6,501
99,500	99,600	6,711	6,312	6,508
99,600	99,700	6,718	6,319	6,515
99,700	99,800	6,726	6,325	6,522
99,800	99,900	6,733	6,332	6,530
99,900	100,000	6,740	6,339	6,537
100,000				
and over		6,743	See the plus 7.15% of excess over 100,000	6,540 plus 7.15% of excess over 100,000

2018 TAX RATE SCHEDULES

For Single Individual and Married Person Filing Separate Return

If the taxable income on 1040ME, line 19 is:

Less than \$21,450
 \$ 21,450 but less than \$ 50,750
 \$ 50,750 or more

The Tax is:

5.8% of Maine taxable income
 \$1,244 plus 6.75% of excess over \$ 21,450
 \$3,222 plus 7.15% of excess over \$ 50,750

For Unmarried or Legally Separated Individuals Filing as Heads of Households

If the taxable income on 1040ME, line 19 is:

Less than \$32,150
 \$ 32,150 but less than \$ 76,150
 \$ 76,150 or more

The Tax is:

5.8% of Maine taxable income
 \$1,865 plus 6.75% of excess over \$ 32,150
 \$4,835 plus 7.15% of excess over \$ 76,150

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income on 1040ME, line 19 is:

Less than \$42,900
 \$ 42,900 but less than \$101,550
 \$101,550 or more

The Tax is:

5.8% of Maine taxable income
 \$2,488 plus 6.75% of excess over \$ 42,900
 \$6,447 plus 7.15% of excess over \$101,550

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