



# MAINE TAX ALERT

A Publication of Maine Revenue Services (“MRS”) for Tax Professionals

Volume 34, Issue 15

October 2024

## Updated 2025 State of Maine Individual Income Tax Rates

As is required by State statute, Maine Individual Income Tax rates have been updated for inflation for 2025. Tax-rate schedules for tax years beginning in 2025 are available at:

[maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ind\\_tax\\_rate\\_sched\\_2025.pdf](https://maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ind_tax_rate_sched_2025.pdf).

Note that the rate schedules for 2024 are available at:

[maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ind\\_tax\\_rate\\_sched\\_2024.pdf](https://maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ind_tax_rate_sched_2024.pdf).

For tax years beginning in 2025, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.274, by the lowest dollar amounts of the tax-rate tables specified in 36 M.R.S. §§ 5111(1-F), 5111(2-F), and 5111(3-F) and by multiplying the cost-of-living adjustment, 1.269, by the highest dollar amounts of the same tax-rate tables. The Maine personal exemption amount is adjusted by multiplying the cost-of-living adjustment, 1.25, by the dollar amount of the personal exemption specified in 36 M.R.S. § 5126-A(1), for a taxpayer and taxpayer’s spouse, if married. See 36 M.R.S. § 5403. The Maine standard deduction amount is equal to the federal standard deduction amount.

## Updated 2025 Maine Individual Income Tax Withholding Tables

The 2025 Maine Withholding Tables for Individual Income Tax have been published and are available at: [maine.gov/revenue/tax-return-forms/employment-tax-returns-2025](https://maine.gov/revenue/tax-return-forms/employment-tax-returns-2025).

## 2024 Maine Tax Practitioner Institute and 2024 Maine Tax Forum (presented by SCORE Maine)

SCORE Maine presents two annual educational programs that provide tax preparers, enrolled agents, CPAs, and legal professionals with updated information about annual changes in Maine and Federal tax laws. The Tax Practitioner Institute (“TPI”) and the Maine Tax Forum (“MTF”) both provide continuing education credits.

The **Tax Practitioner Institute** will be held on Wednesday, October 23, 2024. Register today at <https://shorturl.at/zsntJ>

The 2024 **Maine Tax Forum** will be held on Wednesday and Thursday, November 6 and 7, 2024. Register today at <https://shorturl.at/vJgY8>.

## **Maine Tax Portal, Free Training Available**

The fourth and final rollout of the Maine Tax Portal will introduce more than a dozen new taxes and programs on October 15, 2024. Sign up today for **free**, live webinar training offered by Maine Revenue Services!

Topics include:

- Special Fuel & Gasoline Excise Tax
- Fuel Tax Refund Programs
- Gasoline Shrinkage
- Real Estate & Controlling Interest Transfer
- UT Excise Tax (Collectors Only)
- Unorganized Territory Property Tax

To learn more and register, visit [maine.gov/revenue/portal](https://maine.gov/revenue/portal).

## **Careers and Internships at MRS**

MRS's mission is to fairly and efficiently administer the State's tax laws with integrity and professionalism.

MRS is looking for smart, motivated, and team-oriented people to join our team. Benefits include:

- Qualifying employer for federal student loan forgiveness
- Tuition reimbursement for continuing education (including CPA exam)
- Public service
- Competitive salary
- MainePERS retirement plan and deferred compensation
- Generous insurance and paid leave (including all state holidays)
- Flexible spending accounts and longevity pay
- Gym membership reimbursement

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions. Click the following link for more information about these positions:

<https://apps.web.maine.gov/cgi-bin/bhrssalary/jobs.pl>.

Click the following link for more information about careers and paid internships and to sign up to receive notifications of new MRS job openings: [maine.gov/revenue/careers](https://maine.gov/revenue/careers).

**MRS Contact Information:**

A complete list of MRS contact information is available at [maine.gov/revenue](http://maine.gov/revenue).

This publication is designed to keep taxpayers, tax practitioners, and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy, and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

**To report issues with the Maine Tax Alert, contact:**  
Maine Revenue Services  
PO Box 1060  
Augusta, Maine 04332-1060