

2019 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.

2019 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	1,250	1,250	1,250
21,600	21,700	1,256	1,256	1,256
21,700	21,800	1,262	1,262	1,262
21,800	21,900	1,267	1,267	1,267
21,900	22,000	1,274	1,273	1,273
22,000				
22,000	22,100	1,281	1,279	1,279
22,100	22,200	1,287	1,285	1,285
22,200	22,300	1,294	1,291	1,291
22,300	22,400	1,301	1,296	1,296
22,400	22,500	1,308	1,302	1,302
22,500	22,600	1,314	1,308	1,308
22,600	22,700	1,321	1,314	1,314
22,700	22,800	1,328	1,320	1,320
22,800	22,900	1,335	1,325	1,325
22,900	23,000	1,341	1,331	1,331
23,000				
23,000	23,100	1,348	1,337	1,337
23,100	23,200	1,355	1,343	1,343
23,200	23,300	1,362	1,349	1,349
23,300	23,400	1,368	1,354	1,354
23,400	23,500	1,375	1,360	1,360
23,500	23,600	1,382	1,366	1,366
23,600	23,700	1,389	1,372	1,372
23,700	23,800	1,395	1,378	1,378
23,800	23,900	1,402	1,383	1,383
23,900	24,000	1,409	1,389	1,389
24,000				
24,000	24,100	1,416	1,395	1,395
24,100	24,200	1,422	1,401	1,401
24,200	24,300	1,429	1,407	1,407
24,300	24,400	1,436	1,412	1,412
24,400	24,500	1,443	1,418	1,418
24,500	24,600	1,449	1,424	1,424
24,600	24,700	1,456	1,430	1,430
24,700	24,800	1,463	1,436	1,436
24,800	24,900	1,470	1,441	1,441
24,900	25,000	1,476	1,447	1,447
25,000				
25,000	25,100	1,483	1,453	1,453
25,100	25,200	1,490	1,459	1,459
25,200	25,300	1,497	1,465	1,465
25,300	25,400	1,503	1,470	1,470
25,400	25,500	1,510	1,476	1,476
25,500	25,600	1,517	1,482	1,482
25,600	25,700	1,524	1,488	1,488
25,700	25,800	1,530	1,494	1,494
25,800	25,900	1,537	1,499	1,499
25,900	26,000	1,544	1,505	1,505
26,000				
26,000	26,100	1,551	1,511	1,511
26,100	26,200	1,557	1,517	1,517
26,200	26,300	1,564	1,523	1,523
26,300	26,400	1,571	1,528	1,528
26,400	26,500	1,578	1,534	1,534
26,500	26,600	1,584	1,540	1,540
26,600	26,700	1,591	1,546	1,546
26,700	26,800	1,598	1,552	1,552
26,800	26,900	1,605	1,557	1,557
26,900	27,000	1,611	1,563	1,563
27,000				
27,000	27,100	1,618	1,569	1,569
27,100	27,200	1,625	1,575	1,575
27,200	27,300	1,632	1,581	1,581
27,300	27,400	1,638	1,586	1,586
27,400	27,500	1,645	1,592	1,592
27,500	27,600	1,652	1,598	1,598
27,600	27,700	1,659	1,604	1,604
27,700	27,800	1,665	1,610	1,610
27,800	27,900	1,672	1,615	1,615
27,900	28,000	1,679	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	1,686	1,627	1,627
28,100	28,200	1,692	1,633	1,633
28,200	28,300	1,699	1,639	1,639
28,300	28,400	1,706	1,644	1,644
28,400	28,500	1,713	1,650	1,650
28,500	28,600	1,719	1,656	1,656
28,600	28,700	1,726	1,662	1,662
28,700	28,800	1,733	1,668	1,668
28,800	28,900	1,740	1,673	1,673
28,900	29,000	1,746	1,679	1,679
29,000				
29,000	29,100	1,753	1,685	1,685
29,100	29,200	1,760	1,691	1,691
29,200	29,300	1,767	1,697	1,697
29,300	29,400	1,773	1,702	1,702
29,400	29,500	1,780	1,708	1,708
29,500	29,600	1,787	1,714	1,714
29,600	29,700	1,794	1,720	1,720
29,700	29,800	1,800	1,726	1,726
29,800	29,900	1,807	1,731	1,731
29,900	30,000	1,814	1,737	1,737
30,000				
30,000	30,100	1,821	1,743	1,743
30,100	30,200	1,827	1,749	1,749
30,200	30,300	1,834	1,755	1,755
30,300	30,400	1,841	1,760	1,760
30,400	30,500	1,848	1,766	1,766
30,500	30,600	1,854	1,772	1,772
30,600	30,700	1,861	1,778	1,778
30,700	30,800	1,868	1,784	1,784
30,800	30,900	1,875	1,789	1,789
30,900	31,000	1,881	1,795	1,795
31,000				
31,000	31,100	1,888	1,801	1,801
31,100	31,200	1,895	1,807	1,807
31,200	31,300	1,902	1,813	1,813
31,300	31,400	1,908	1,818	1,818
31,400	31,500	1,915	1,824	1,824
31,500	31,600	1,922	1,830	1,830
31,600	31,700	1,929	1,836	1,836
31,700	31,800	1,935	1,842	1,842
31,800	31,900	1,942	1,847	1,847
31,900	32,000	1,949	1,853	1,853
32,000				
32,000	32,100	1,956	1,859	1,859
32,100	32,200	1,962	1,865	1,865
32,200	32,300	1,969	1,871	1,871
32,300	32,400	1,976	1,876	1,876
32,400	32,500	1,983	1,882	1,882
32,500	32,600	1,989	1,888	1,888
32,600	32,700	1,996	1,894	1,894
32,700	32,800	2,003	1,900	1,900
32,800	32,900	2,010	1,905	1,907
32,900	33,000	2,016	1,911	1,914
33,000				
33,000	33,100	2,023	1,917	1,920
33,100	33,200	2,030	1,923	1,927
33,200	33,300	2,037	1,929	1,934
33,300	33,400	2,043	1,934	1,941
33,400	33,500	2,050	1,940	1,947
33,500	33,600	2,057	1,946	1,954
33,600	33,700	2,064	1,952	1,961
33,700	33,800	2,070	1,958	1,968
33,800	33,900	2,077	1,963	1,974
33,900	34,000	2,084	1,969	1,981
34,000				
34,000	34,100	2,091	1,975	1,988
34,100	34,200	2,097	1,981	1,995
34,200	34,300	2,104	1,987	2,001
34,300	34,400	2,111	1,992	2,008
34,400	34,500	2,118	1,998	2,015
34,500	34,600	2,124	2,004	2,022
34,600	34,700	2,131	2,010	2,028
34,700	34,800	2,138	2,016	2,035
34,800	34,900	2,145	2,021	2,042
34,900	35,000	2,151	2,027	2,049

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	2,158	2,033	2,055
35,100	35,200	2,165	2,039	2,062
35,200	35,300	2,172	2,045	2,069
35,300	35,400	2,178	2,050	2,076
35,400	35,500	2,185	2,056	2,082
35,500	35,600	2,192	2,062	2,089
35,600	35,700	2,199	2,068	2,096
35,700	35,800	2,205	2,074	2,103
35,800	35,900	2,212	2,079	2,109
35,900	36,000	2,219	2,085	2,116
36,000				
36,000	36,100	2,226	2,091	2,123
36,100	36,200	2,232	2,097	2,130
36,200	36,300	2,239	2,103	2,136
36,300	36,400	2,246	2,108	2,143
36,400	36,500	2,253	2,114	2,150
36,500	36,600	2,259	2,120	2,157
36,600	36,700	2,266	2,126	2,163
36,700	36,800	2,273	2,132	2,170
36,800	36,900	2,280	2,137	2,177
36,900	37,000	2,286	2,143	2,184
37,000				
37,000	37,100	2,293	2,149	2,190
37,100	37,200	2,300	2,155	2,197
37,200	37,300	2,307	2,161	2,204
37,300	37,400	2,313	2,166	2,211
37,400	37,500	2,320	2,172	2,217
37,500	37,600	2,327	2,178	2,224
37,600	37,700	2,334	2,184	2,231
37,700	37,800	2,340	2,190	2,238
37,800	37,900	2,347	2,195	2,244
37,900	38,000	2,354	2,201	2,251
38,000				
38,000	38,100	2,361	2,207	2,258
38,100	38,200	2,367	2,213	2,265
38,200	38,300	2,374	2,219	2,271
38,300	38,400	2,381	2,224	2,278
38,400	38,500	2,388	2,230	2,285
38,500	38,600	2,394	2,236	2,292
38,600	38,700	2,401	2,242	2,298
38,700	38,800	2,408	2,248	2,305
38,800	38,900	2,415	2,253	2,312
38,900	39,000	2,421	2,259	2,319
39,000				
39,000	39,100	2,428	2,265	2,325
39,100	39,200	2,435	2,271	2,332
39,200	39,300	2,442	2,277	2,339
39,300	39,400	2,448	2,282	2,346
39,400	39,500	2,455	2,288	2,352
39,500	39,600	2,462	2,294	2,359
39,600	39,700	2,469	2,300	2,366
39,700	39,800	2,475	2,306	2,373
39,800	39,900	2,482	2,311	2,379
39,900	40,000	2,489	2,317	2,386
40,000				
40,000	40,100	2,496	2,323	2,393
40,100	40,200	2,502	2,329	2,400
40,200	40,300	2,509	2,335	2,406
40,300	40,400	2,516	2,340	2,413
40,400	40,500	2,523	2,346	2,420
40,500	40,600	2,529	2,352	2,427
40,600	40,700	2,536	2,358	2,433
40,700	40,800	2,543	2,364	2,440
40,800	40,900	2,550	2,369	2,447
40,900</				

2019 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	2,631	2,439	2,528
42,100	42,200	2,637	2,445	2,535
42,200	42,300	2,644	2,451	2,541
42,300	42,400	2,651	2,456	2,548
42,400	42,500	2,658	2,462	2,555
42,500	42,600	2,664	2,468	2,562
42,600	42,700	2,671	2,474	2,568
42,700	42,800	2,678	2,480	2,575
42,800	42,900	2,685	2,485	2,582
42,900	43,000	2,691	2,491	2,589
43,000				
43,000	43,100	2,698	2,497	2,595
43,100	43,200	2,705	2,503	2,602
43,200	43,300	2,712	2,509	2,609
43,300	43,400	2,718	2,514	2,616
43,400	43,500	2,725	2,520	2,622
43,500	43,600	2,732	2,526	2,629
43,600	43,700	2,739	2,532	2,636
43,700	43,800	2,745	2,538	2,643
43,800	43,900	2,752	2,545	2,649
43,900	44,000	2,759	2,552	2,656
44,000				
44,000	44,100	2,766	2,559	2,663
44,100	44,200	2,772	2,565	2,670
44,200	44,300	2,779	2,572	2,676
44,300	44,400	2,786	2,579	2,683
44,400	44,500	2,793	2,586	2,690
44,500	44,600	2,799	2,592	2,697
44,600	44,700	2,806	2,599	2,703
44,700	44,800	2,813	2,606	2,710
44,800	44,900	2,820	2,613	2,717
44,900	45,000	2,826	2,619	2,724
45,000				
45,000	45,100	2,833	2,626	2,730
45,100	45,200	2,840	2,633	2,737
45,200	45,300	2,847	2,640	2,744
45,300	45,400	2,853	2,646	2,751
45,400	45,500	2,860	2,653	2,757
45,500	45,600	2,867	2,660	2,764
45,600	45,700	2,874	2,667	2,771
45,700	45,800	2,880	2,673	2,778
45,800	45,900	2,887	2,680	2,784
45,900	46,000	2,894	2,687	2,791
46,000				
46,000	46,100	2,901	2,694	2,798
46,100	46,200	2,907	2,700	2,805
46,200	46,300	2,914	2,707	2,811
46,300	46,400	2,921	2,714	2,818
46,400	46,500	2,928	2,721	2,825
46,500	46,600	2,934	2,727	2,832
46,600	46,700	2,941	2,734	2,838
46,700	46,800	2,948	2,741	2,845
46,800	46,900	2,955	2,748	2,852
46,900	47,000	2,961	2,754	2,859
47,000				
47,000	47,100	2,968	2,761	2,865
47,100	47,200	2,975	2,768	2,872
47,200	47,300	2,982	2,775	2,879
47,300	47,400	2,988	2,781	2,886
47,400	47,500	2,995	2,788	2,892
47,500	47,600	3,002	2,795	2,899
47,600	47,700	3,009	2,802	2,906
47,700	47,800	3,015	2,808	2,913
47,800	47,900	3,022	2,815	2,919
47,900	48,000	3,029	2,822	2,926
48,000				
48,000	48,100	3,036	2,829	2,933
48,100	48,200	3,042	2,835	2,940
48,200	48,300	3,049	2,842	2,946
48,300	48,400	3,056	2,849	2,953
48,400	48,500	3,063	2,856	2,960
48,500	48,600	3,069	2,862	2,967
48,600	48,700	3,076	2,869	2,973
48,700	48,800	3,083	2,876	2,980
48,800	48,900	3,090	2,883	2,987
48,900	49,000	3,096	2,889	2,994

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	3,103	2,896	3,000
49,100	49,200	3,110	2,903	3,007
49,200	49,300	3,117	2,910	3,014
49,300	49,400	3,123	2,916	3,021
49,400	49,500	3,130	2,923	3,027
49,500	49,600	3,137	2,930	3,034
49,600	49,700	3,144	2,937	3,041
49,700	49,800	3,150	2,943	3,048
49,800	49,900	3,157	2,950	3,054
49,900	50,000	3,164	2,957	3,061
50,000				
50,000	50,100	3,171	2,964	3,068
50,100	50,200	3,177	2,970	3,075
50,200	50,300	3,184	2,977	3,081
50,300	50,400	3,191	2,984	3,088
50,400	50,500	3,198	2,991	3,095
50,500	50,600	3,204	2,997	3,102
50,600	50,700	3,211	3,004	3,108
50,700	50,800	3,218	3,011	3,115
50,800	50,900	3,225	3,018	3,122
50,900	51,000	3,231	3,024	3,129
51,000				
51,000	51,100	3,238	3,031	3,135
51,100	51,200	3,245	3,038	3,142
51,200	51,300	3,252	3,045	3,149
51,300	51,400	3,258	3,051	3,156
51,400	51,500	3,265	3,058	3,162
51,500	51,600	3,272	3,065	3,169
51,600	51,700	3,279	3,072	3,176
51,700	51,800	3,286	3,078	3,183
51,800	51,900	3,293	3,085	3,189
51,900	52,000	3,300	3,092	3,196
52,000				
52,000	52,100	3,307	3,099	3,203
52,100	52,200	3,314	3,105	3,210
52,200	52,300	3,321	3,112	3,216
52,300	52,400	3,328	3,119	3,223
52,400	52,500	3,336	3,126	3,230
52,500	52,600	3,343	3,132	3,237
52,600	52,700	3,350	3,139	3,243
52,700	52,800	3,357	3,146	3,250
52,800	52,900	3,364	3,153	3,257
52,900	53,000	3,371	3,159	3,264
53,000				
53,000	53,100	3,379	3,166	3,270
53,100	53,200	3,386	3,173	3,277
53,200	53,300	3,393	3,180	3,284
53,300	53,400	3,400	3,186	3,291
53,400	53,500	3,407	3,193	3,297
53,500	53,600	3,414	3,200	3,304
53,600	53,700	3,421	3,207	3,311
53,700	53,800	3,429	3,213	3,318
53,800	53,900	3,436	3,220	3,324
53,900	54,000	3,443	3,227	3,331
54,000				
54,000	54,100	3,450	3,234	3,338
54,100	54,200	3,457	3,240	3,345
54,200	54,300	3,464	3,247	3,351
54,300	54,400	3,471	3,254	3,358
54,400	54,500	3,479	3,261	3,365
54,500	54,600	3,486	3,267	3,372
54,600	54,700	3,493	3,274	3,378
54,700	54,800	3,500	3,281	3,385
54,800	54,900	3,507	3,288	3,392
54,900	55,000	3,514	3,294	3,399
55,000				
55,000	55,100	3,522	3,301	3,405
55,100	55,200	3,529	3,308	3,412
55,200	55,300	3,536	3,315	3,419
55,300	55,400	3,543	3,321	3,426
55,400	55,500	3,550	3,328	3,432
55,500	55,600	3,557	3,335	3,439
55,600	55,700	3,564	3,342	3,446
55,700	55,800	3,572	3,348	3,453
55,800	55,900	3,579	3,355	3,459
55,900	56,000	3,586	3,362	3,466

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	3,593	3,369	3,473
56,100	56,200	3,600	3,375	3,480
56,200	56,300	3,607	3,382	3,486
56,300	56,400	3,614	3,389	3,493
56,400	56,500	3,622	3,396	3,500
56,500	56,600	3,629	3,402	3,507
56,600	56,700	3,636	3,409	3,513
56,700	56,800	3,643	3,416	3,520
56,800	56,900	3,650	3,423	3,527
56,900	57,000	3,657	3,429	3,534
57,000				
57,000	57,100	3,665	3,436	3,540
57,100	57,200	3,672	3,443	3,547
57,200	57,300	3,679	3,450	3,554
57,300	57,400	3,686	3,456	3,561
57,400	57,500	3,693	3,463	3,567
57,500	57,600	3,700	3,470	3,574
57,600	57,700	3,707	3,477	3,581
57,700	57,800	3,715	3,483	3,588
57,800	57,900	3,722	3,490	3,594
57,900	58,000	3,729	3,497	3,601
58,000				
58,000	58,100	3,736	3,504	3,608
58,100	58,200	3,743	3,510	3,615
58,200	58,300	3,750	3,517	3,621
58,300	58,400	3,757	3,524	3,628
58,400	58,500	3,765	3,531	3,635
58,500	58,600	3,772	3,537	3,642
58,600	58,700	3,779	3,544	3,648
58,700	58,800	3,786	3,551	3,655
58,800	58,900	3,793	3,558	3,662
58,900	59,000	3,800	3,564	3,669
59,000				
59,000	59,100	3,808	3,571	3,675
59,100	59,200	3,815	3,578	3,682
59,200	59,300	3,822	3,585	3,689
59,300	59,400	3,829	3,591	3,696
59,400	59,500	3,836	3,598	3,702
59,500	59,600	3,843	3,605	3,709
59,600	59,700	3,850	3,612	3,716
59,700	59,800	3,858	3,618	3,723
59,800	59,900	3,865	3,625	3,729
59,900	60,000	3,872	3,632	3,736
60,000				
60,000	60,100	3,879	3,639	3,743
60,100	60,200	3,886	3,645	3,750
60,200	60,300	3,893	3,652	3,756
60,300	60,400	3,900	3,659	3,763
60,400	60,500	3,908	3,666	3,770
60,500	60,600	3,915	3,672	3,777
60,600	60,700	3,922	3,679	3,783
60,700	60,800	3,929	3,686	3,790
60,800	60,900	3,936	3,693	3,797
60,900	61,000	3,943	3,699	3,804
61,000				
61,000	61,100	3,951	3,706	3,810
61,100	61,200	3,958	3,713	3,817
61,200	61,300	3,965	3,720	3,824
61,300	61,400	3,972	3,726	3,831
61,400	61,500	3,979	3,733	3,837
61,500	61,600	3,986	3,740	3,844
61,600	61,700	3,993	3,747	3,851
61,700	61,800	4,001	3,753	3,858

2019 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	4,094	3,841	3,945
63,100	63,200	4,101	3,848	3,952
63,200	63,300	4,108	3,855	3,959
63,300	63,400	4,115	3,861	3,966
63,400	63,500	4,122	3,868	3,972
63,500	63,600	4,129	3,875	3,979
63,600	63,700	4,136	3,882	3,986
63,700	63,800	4,144	3,888	3,993
63,800	63,900	4,151	3,895	3,999
63,900	64,000	4,158	3,902	4,006
64,000				
64,000	64,100	4,165	3,909	4,013
64,100	64,200	4,172	3,915	4,020
64,200	64,300	4,179	3,922	4,026
64,300	64,400	4,186	3,929	4,033
64,400	64,500	4,194	3,936	4,040
64,500	64,600	4,201	3,942	4,047
64,600	64,700	4,208	3,949	4,053
64,700	64,800	4,215	3,956	4,060
64,800	64,900	4,222	3,963	4,067
64,900	65,000	4,229	3,969	4,074
65,000				
65,000	65,100	4,237	3,976	4,080
65,100	65,200	4,244	3,983	4,087
65,200	65,300	4,251	3,990	4,094
65,300	65,400	4,258	3,996	4,101
65,400	65,500	4,265	4,003	4,107
65,500	65,600	4,272	4,010	4,114
65,600	65,700	4,279	4,017	4,121
65,700	65,800	4,287	4,023	4,128
65,800	65,900	4,294	4,030	4,134
65,900	66,000	4,301	4,037	4,141
66,000				
66,000	66,100	4,308	4,044	4,148
66,100	66,200	4,315	4,050	4,155
66,200	66,300	4,322	4,057	4,161
66,300	66,400	4,329	4,064	4,168
66,400	66,500	4,337	4,071	4,175
66,500	66,600	4,344	4,077	4,182
66,600	66,700	4,351	4,084	4,188
66,700	66,800	4,358	4,091	4,195
66,800	66,900	4,365	4,098	4,202
66,900	67,000	4,372	4,104	4,209
67,000				
67,000	67,100	4,380	4,111	4,215
67,100	67,200	4,387	4,118	4,222
67,200	67,300	4,394	4,125	4,229
67,300	67,400	4,401	4,131	4,236
67,400	67,500	4,408	4,138	4,242
67,500	67,600	4,415	4,145	4,249
67,600	67,700	4,422	4,152	4,256
67,700	67,800	4,430	4,158	4,263
67,800	67,900	4,437	4,165	4,269
67,900	68,000	4,444	4,172	4,276
68,000				
68,000	68,100	4,451	4,179	4,283
68,100	68,200	4,458	4,185	4,290
68,200	68,300	4,465	4,192	4,296
68,300	68,400	4,472	4,199	4,303
68,400	68,500	4,480	4,206	4,310
68,500	68,600	4,487	4,212	4,317
68,600	68,700	4,494	4,219	4,323
68,700	68,800	4,501	4,226	4,330
68,800	68,900	4,508	4,233	4,337
68,900	69,000	4,515	4,239	4,344
69,000				
69,000	69,100	4,523	4,246	4,350
69,100	69,200	4,530	4,253	4,357
69,200	69,300	4,537	4,260	4,364
69,300	69,400	4,544	4,266	4,371
69,400	69,500	4,551	4,273	4,377
69,500	69,600	4,558	4,280	4,384
69,600	69,700	4,565	4,287	4,391
69,700	69,800	4,573	4,293	4,398
69,800	69,900	4,580	4,300	4,404
69,900	70,000	4,587	4,307	4,411

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	4,594	4,314	4,418
70,100	70,200	4,601	4,320	4,425
70,200	70,300	4,608	4,327	4,431
70,300	70,400	4,615	4,334	4,438
70,400	70,500	4,623	4,341	4,445
70,500	70,600	4,630	4,347	4,452
70,600	70,700	4,637	4,354	4,458
70,700	70,800	4,644	4,361	4,465
70,800	70,900	4,651	4,368	4,472
70,900	71,000	4,658	4,374	4,479
71,000				
71,000	71,100	4,666	4,381	4,485
71,100	71,200	4,673	4,388	4,492
71,200	71,300	4,680	4,395	4,499
71,300	71,400	4,687	4,401	4,506
71,400	71,500	4,694	4,408	4,512
71,500	71,600	4,701	4,415	4,519
71,600	71,700	4,708	4,422	4,526
71,700	71,800	4,716	4,428	4,533
71,800	71,900	4,723	4,435	4,539
71,900	72,000	4,730	4,442	4,546
72,000				
72,000	72,100	4,737	4,449	4,553
72,100	72,200	4,744	4,455	4,560
72,200	72,300	4,751	4,462	4,566
72,300	72,400	4,758	4,469	4,573
72,400	72,500	4,766	4,476	4,580
72,500	72,600	4,773	4,482	4,587
72,600	72,700	4,780	4,489	4,593
72,700	72,800	4,787	4,496	4,600
72,800	72,900	4,794	4,503	4,607
72,900	73,000	4,801	4,509	4,614
73,000				
73,000	73,100	4,809	4,516	4,620
73,100	73,200	4,816	4,523	4,627
73,200	73,300	4,823	4,530	4,634
73,300	73,400	4,830	4,536	4,641
73,400	73,500	4,837	4,543	4,647
73,500	73,600	4,844	4,550	4,654
73,600	73,700	4,851	4,557	4,661
73,700	73,800	4,859	4,563	4,668
73,800	73,900	4,866	4,570	4,674
73,900	74,000	4,873	4,577	4,681
74,000				
74,000	74,100	4,880	4,584	4,688
74,100	74,200	4,887	4,590	4,695
74,200	74,300	4,894	4,597	4,701
74,300	74,400	4,901	4,604	4,708
74,400	74,500	4,909	4,611	4,715
74,500	74,600	4,916	4,617	4,722
74,600	74,700	4,923	4,624	4,728
74,700	74,800	4,930	4,631	4,735
74,800	74,900	4,937	4,638	4,742
74,900	75,000	4,944	4,644	4,749
75,000				
75,000	75,100	4,952	4,651	4,755
75,100	75,200	4,959	4,658	4,762
75,200	75,300	4,966	4,665	4,769
75,300	75,400	4,973	4,671	4,776
75,400	75,500	4,980	4,678	4,782
75,500	75,600	4,987	4,685	4,789
75,600	75,700	4,994	4,692	4,796
75,700	75,800	5,002	4,698	4,803
75,800	75,900	5,009	4,705	4,809
75,900	76,000	5,016	4,712	4,816
76,000				
76,000	76,100	5,023	4,719	4,823
76,100	76,200	5,030	4,725	4,830
76,200	76,300	5,037	4,732	4,836
76,300	76,400	5,044	4,739	4,843
76,400	76,500	5,052	4,746	4,850
76,500	76,600	5,059	4,752	4,857
76,600	76,700	5,066	4,759	4,863
76,700	76,800	5,073	4,766	4,870
76,800	76,900	5,080	4,773	4,877
76,900	77,000	5,087	4,779	4,884

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	5,095	4,786	4,890
77,100	77,200	5,102	4,793	4,897
77,200	77,300	5,109	4,800	4,904
77,300	77,400	5,116	4,806	4,911
77,400	77,500	5,123	4,813	4,917
77,500	77,600	5,130	4,820	4,924
77,600	77,700	5,137	4,827	4,931
77,700	77,800	5,145	4,833	4,938
77,800	77,900	5,152	4,840	4,945
77,900	78,000	5,159	4,847	4,953
78,000				
78,000	78,100	5,166	4,854	4,960
78,100	78,200	5,173	4,860	4,967
78,200	78,300	5,180	4,867	4,974
78,300	78,400	5,187	4,874	4,981
78,400	78,500	5,195	4,881	4,988
78,500	78,600	5,202	4,887	4,996
78,600	78,700	5,209	4,894	5,003
78,700	78,800	5,216	4,901	5,010
78,800	78,900	5,223	4,908	5,017
78,900	79,000	5,230	4,914	5,024
79,000				
79,000	79,100	5,238	4,921	5,031
79,100	79,200	5,245	4,928	5,038
79,200	79,300	5,252	4,935	5,046
79,300	79,400	5,259	4,941	5,053
79,400	79,500	5,266	4,948	5,060
79,500	79,600	5,273	4,955	5,067
79,600	79,700	5,280	4,962	5,074
79,700	79,800	5,288	4,968	5,081
79,800	79,900	5,295	4,975	5,088
79,900	80,000	5,302	4,982	5,096
80,000				
80,000	80,100	5,309	4,989	5,103
80,100	80,200	5,316	4,995	5,110
80,200	80,300	5,323	5,002	5,117
80,300	80,400	5,330	5,009	5,124
80,400	80,500	5,338	5,016	5,131
80,500	80,600	5,345	5,022	5,139
80,600	80,700	5,352	5,029	5,146
80,700	80,800	5,359	5,036	5,153
80,800	80,900	5,366	5,043	5,160
80,900	81,000	5,373	5,049	5,167
81,000				
81,000	81,100	5,381	5,056	5,174
81,100	81,200	5,388	5,063	5,181
81,200	81,300	5,395	5,070	5,189
81,300	81,400	5,402	5,076	5,196
81,400	81,500	5,409	5,083	5,203
81,500	81,600	5,416	5,090	5,210
81,600	81,700	5,423	5,097	5,217
81,700	81,800	5,431	5,103	5,224
81,800	81,900	5,438	5,110	5,231
81,900	82,000	5,445	5,117	5,239
82,000				
82,000	82,100	5,452	5,124	5,246
82,100	82,200	5,459	5,130	5,253
82,200	82,300	5,466	5,137	5,260
82,300	82,400	5,473	5,144	5,267
82,400	82,500	5,481	5,151	5,274
82,500	82,600	5,488	5,157	5,282
82,600	82,700	5,495	5,164	5,289
82,700	82,800	5,502		

2019 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	5,595	5,259	5,389
84,100	84,200	5,602	5,265	5,396
84,200	84,300	5,609	5,272	5,403
84,300	84,400	5,616	5,279	5,410
84,400	84,500	5,624	5,286	5,417
84,500	84,600	5,631	5,292	5,425
84,600	84,700	5,638	5,299	5,432
84,700	84,800	5,645	5,306	5,439
84,800	84,900	5,652	5,313	5,446
84,900	85,000	5,659	5,319	5,453
85,000				
85,000	85,100	5,667	5,326	5,460
85,100	85,200	5,674	5,333	5,467
85,200	85,300	5,681	5,340	5,475
85,300	85,400	5,688	5,346	5,482
85,400	85,500	5,695	5,353	5,489
85,500	85,600	5,702	5,360	5,496
85,600	85,700	5,709	5,367	5,503
85,700	85,800	5,717	5,373	5,510
85,800	85,900	5,724	5,380	5,517
85,900	86,000	5,731	5,387	5,525
86,000				
86,000	86,100	5,738	5,394	5,532
86,100	86,200	5,745	5,400	5,539
86,200	86,300	5,752	5,407	5,546
86,300	86,400	5,759	5,414	5,553
86,400	86,500	5,767	5,421	5,560
86,500	86,600	5,774	5,427	5,568
86,600	86,700	5,781	5,434	5,575
86,700	86,800	5,788	5,441	5,582
86,800	86,900	5,795	5,448	5,589
86,900	87,000	5,802	5,454	5,596
87,000				
87,000	87,100	5,810	5,461	5,603
87,100	87,200	5,817	5,468	5,610
87,200	87,300	5,824	5,475	5,618
87,300	87,400	5,831	5,481	5,625
87,400	87,500	5,838	5,488	5,632
87,500	87,600	5,845	5,495	5,639
87,600	87,700	5,852	5,502	5,646
87,700	87,800	5,860	5,508	5,653
87,800	87,900	5,867	5,515	5,660
87,900	88,000	5,874	5,522	5,668
88,000				
88,000	88,100	5,881	5,529	5,675
88,100	88,200	5,888	5,535	5,682
88,200	88,300	5,895	5,542	5,689
88,300	88,400	5,902	5,549	5,696
88,400	88,500	5,910	5,556	5,703
88,500	88,600	5,917	5,562	5,711
88,600	88,700	5,924	5,569	5,718
88,700	88,800	5,931	5,576	5,725
88,800	88,900	5,938	5,583	5,732
88,900	89,000	5,945	5,589	5,739
89,000				
89,000	89,100	5,953	5,596	5,746
89,100	89,200	5,960	5,603	5,753
89,200	89,300	5,967	5,610	5,761
89,300	89,400	5,974	5,616	5,768
89,400	89,500	5,981	5,623	5,775
89,500	89,600	5,988	5,630	5,782
89,600	89,700	5,995	5,637	5,789
89,700	89,800	6,003	5,643	5,796
89,800	89,900	6,010	5,650	5,803
89,900	90,000	6,017	5,657	5,811
90,000				
90,000	90,100	6,024	5,664	5,818
90,100	90,200	6,031	5,670	5,825
90,200	90,300	6,038	5,677	5,832
90,300	90,400	6,045	5,684	5,839
90,400	90,500	6,053	5,691	5,846
90,500	90,600	6,060	5,697	5,854
90,600	90,700	6,067	5,704	5,861
90,700	90,800	6,074	5,711	5,868
90,800	90,900	6,081	5,718	5,875
90,900	91,000	6,088	5,724	5,882

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	6,096	5,731	5,889
91,100	91,200	6,103	5,738	5,896
91,200	91,300	6,110	5,745	5,904
91,300	91,400	6,117	5,751	5,911
91,400	91,500	6,124	5,758	5,918
91,500	91,600	6,131	5,765	5,925
91,600	91,700	6,138	5,772	5,932
91,700	91,800	6,146	5,778	5,939
91,800	91,900	6,153	5,785	5,946
91,900	92,000	6,160	5,792	5,954
92,000				
92,000	92,100	6,167	5,799	5,961
92,100	92,200	6,174	5,805	5,968
92,200	92,300	6,181	5,812	5,975
92,300	92,400	6,188	5,819	5,982
92,400	92,500	6,196	5,826	5,989
92,500	92,600	6,203	5,832	5,997
92,600	92,700	6,210	5,839	6,004
92,700	92,800	6,217	5,846	6,011
92,800	92,900	6,224	5,853	6,018
92,900	93,000	6,231	5,859	6,025
93,000				
93,000	93,100	6,239	5,866	6,032
93,100	93,200	6,246	5,873	6,039
93,200	93,300	6,253	5,880	6,047
93,300	93,400	6,260	5,886	6,054
93,400	93,500	6,267	5,893	6,061
93,500	93,600	6,274	5,900	6,068
93,600	93,700	6,281	5,907	6,075
93,700	93,800	6,289	5,913	6,082
93,800	93,900	6,296	5,920	6,089
93,900	94,000	6,303	5,927	6,097
94,000				
94,000	94,100	6,310	5,934	6,104
94,100	94,200	6,317	5,940	6,111
94,200	94,300	6,324	5,947	6,118
94,300	94,400	6,331	5,954	6,125
94,400	94,500	6,339	5,961	6,132
94,500	94,600	6,346	5,967	6,140
94,600	94,700	6,353	5,974	6,147
94,700	94,800	6,360	5,981	6,154
94,800	94,900	6,367	5,988	6,161
94,900	95,000	6,374	5,994	6,168
95,000				
95,000	95,100	6,382	6,001	6,175
95,100	95,200	6,389	6,008	6,182
95,200	95,300	6,396	6,015	6,190
95,300	95,400	6,403	6,021	6,197
95,400	95,500	6,410	6,028	6,204
95,500	95,600	6,417	6,035	6,211
95,600	95,700	6,424	6,042	6,218
95,700	95,800	6,432	6,048	6,225
95,800	95,900	6,439	6,055	6,232
95,900	96,000	6,446	6,062	6,240

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	6,453	6,069	6,247
96,100	96,200	6,460	6,075	6,254
96,200	96,300	6,467	6,082	6,261
96,300	96,400	6,474	6,089	6,268
96,400	96,500	6,482	6,096	6,275
96,500	96,600	6,489	6,102	6,283
96,600	96,700	6,496	6,109	6,290
96,700	96,800	6,503	6,116	6,297
96,800	96,900	6,510	6,123	6,304
96,900	97,000	6,517	6,129	6,311
97,000				
97,000	97,100	6,525	6,136	6,318
97,100	97,200	6,532	6,143	6,325
97,200	97,300	6,539	6,150	6,333
97,300	97,400	6,546	6,156	6,340
97,400	97,500	6,553	6,163	6,347
97,500	97,600	6,560	6,170	6,354
97,600	97,700	6,567	6,177	6,361
97,700	97,800	6,575	6,183	6,368
97,800	97,900	6,582	6,190	6,375
97,900	98,000	6,589	6,197	6,383
98,000				
98,000	98,100	6,596	6,204	6,390
98,100	98,200	6,603	6,210	6,397
98,200	98,300	6,610	6,217	6,404
98,300	98,400	6,617	6,224	6,411
98,400	98,500	6,625	6,231	6,418
98,500	98,600	6,632	6,237	6,426
98,600	98,700	6,639	6,244	6,433
98,700	98,800	6,646	6,251	6,440
98,800	98,900	6,653	6,258	6,447
98,900	99,000	6,660	6,264	6,454
99,000				
99,000	99,100	6,668	6,271	6,461
99,100	99,200	6,675	6,278	6,468
99,200	99,300	6,682	6,285	6,476
99,300	99,400	6,689	6,291	6,483
99,400	99,500	6,696	6,298	6,490
99,500	99,600	6,703	6,305	6,497
99,600	99,700	6,710	6,312	6,504
99,700	99,800	6,718	6,318	6,511
99,800	99,900	6,725	6,325	6,518
99,900	100,000	6,732	6,332	6,526
100,000				
and over		6,735	See the plus tax rate plus 7.15% of excess over 100,000	6,529 plus 7.15% of excess over 100,000

2019 TAX RATE SCHEDULES

For Single Individual and Married Person Filing Separate Return

<u>If the taxable income on 1040ME, line 19 is:</u>	<u>The Tax is:</u>
Less than \$21,850	5.8% of Maine taxable income
\$ 21,850 but less than \$ 51,700	\$1,267 plus 6.75% of excess over \$ 21,850
\$ 51,700 or more	\$3,282 plus 7.15% of excess over \$ 51,700

For Unmarried or Legally Separated Individuals Filing as Heads of Households

<u>If the taxable income on 1040ME, line 19 is:</u>	<u>The Tax is:</u>
Less than \$32,750	5.8% of Maine taxable income
\$ 32,750 but less than \$ 77,550	\$1,900 plus 6.75% of excess over \$ 32,750
\$ 77,550 or more	\$4,924 plus 7.15% of excess over \$ 77,550

For Married Individuals and Surviving Spouses Filing Joint Returns

<u>If the taxable income on 1040ME, line 19 is:</u>	<u>The Tax is:</u>
Less than \$43,700	5.8% of Maine taxable income
\$ 43,700 but less than \$103,400	\$2,535 plus 6.75% of excess over \$ 43,700
\$103,400 or more	\$6,565 plus 7.15% of excess over \$103,400

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