



**2016 Estimated Tax Worksheet, Line 6a
Phaseout of Itemized / Standard Deductions Worksheet
36 M.R.S. 5122(1)(JJ)**

TAXPAYER NAME: _____ SSN: _____

You must use this Worksheet to calculate the reduction of your standard deduction amount or itemized deduction amount if your estimated Maine adjusted gross income for 2016 is greater than \$70,000 if single or married filing separately; \$105,000 if head of household; or \$140,000 if married filing jointly or qualifying widow(er).

1. Enter your estimated 2016 Maine adjusted gross income..... 1 _____
2. Enter \$70,000 if single or married filing separately; \$105,000 if head of household; or 2 _____
\$140,000 if married filing jointly or qualifying widow(er).
3. Subtract line 2 from line 1. If zero or less, do not complete this worksheet - your deduction is not subject to the phaseout 3 _____
4. Enter \$75,000 if single or married filing separately; \$112,500 if head of household; or 4 _____
\$150,000 if married filing jointly or qualifying widow(er).
5. Divide line 3 by line 4. If one or more, enter 1.0000. 5 _____
6. Enter the 2016 standard deduction amount for your filing status or your total estimated 2016 Maine itemized deductions*, whichever applies 6 _____
7. Multiply line 6 by line 5..... 7 _____
8. **Estimated 2016 Maine itemized deductions or standard deduction.**
Subtract line 7 from line 6. Enter this amount on your 2016 Estimated Tax Worksheet, line 6a 8 _____

*See Form 1040ME, Schedule 2 and related instructions. Except for medical and dental expenses included in federal itemized deductions, the maximum 2016 Maine itemized deductions that may be claimed is \$28,450.