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**SCHEDULE 2**  
**FORM 1040ME**  
**2013**

**ITEMIZED DEDUCTIONS**  
**for Form 1040ME, line 17**



**99**

Attachment  
Sequence No. 6

Enclose with your Form 1040ME  
For more information, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).

\*1302204\*

Name(s) as shown on Form 1040ME

Your Social Security Number

XX

999 99 9999

|           |  |           |                  |            |
|-----------|--|-----------|------------------|------------|
| <b>1</b>  | Total itemized deductions from federal Form 1040, Schedule A, line 29.....   | <b>1</b>  | 9999999999       | <b>.00</b> |
| <b>2a</b> | <b>a</b> Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes included in line 1 above from federal Form 1040, Schedule A, line 5 .....                    | <b>2a</b> | 9999999999       | <b>.00</b> |
|           | Complete the worksheet below if Form 1040ME, line 14 exceeds \$300,000 if married filing jointly, \$275,000 if head-of-household, \$250,000 if single or \$150,000 if married filing separately. |           |                  |            |
| <b>2b</b> | <b>b</b> Deductible costs, included in line 1 above, incurred in the production of Maine exempt income .....   | <b>2b</b> | 9999999999       | <b>.00</b> |
| <b>2c</b> | <b>c</b> Amounts included in line 1 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 19 .....   | <b>2c</b> | 9999999999       | <b>.00</b> |
| <b>2d</b> | <b>d</b> Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution .....  | <b>2d</b> | 9999999999       | <b>.00</b> |
| <b>3</b>  | Deductible costs of producing income exempt from federal income tax, but taxable by Maine.....   | <b>3</b>  | 9999999999       | <b>.00</b> |
| <b>4</b>  | Line 1 minus lines 2a, b, c, and d plus line 3.....  | <b>4</b>  | 9999999999       | <b>.00</b> |
| <b>5</b>  | Maximum allowable itemized deduction.....  | <b>5</b>  | <b>2 7 5 0 0</b> | <b>.00</b> |
| <b>6</b>  | Enter the smaller of line 4 or line 5 here and on Form 1040ME, line 17 .....   | <b>6</b>  | 999999           | <b>.00</b> |

\*NOTE: If the amount on line 6 above is less than your allowable standard deduction, use the standard deduction. If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

**Schedule 2 - Itemized Deductions Instructions**

- Line 1. Total Itemized Deductions from federal Form 1040.** Enter your total itemized deductions as shown on federal Schedule A, line 29.
- Line 2a. Income Taxes Imposed by this State or any other taxing Jurisdiction or General Sales Taxes included in Line 1.** Enter the total of state and local income taxes or sales taxes included in line 1.
- Line 2b. Deductible costs, included in Line 1, incurred in the production of Maine exempt income.** Enter any interest or other expense items attributable to income not taxable under Maine law.
- Line 3. Deductible costs of producing income exempt from federal income tax but taxable by Maine.** Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 1.

**2013 Worksheet for Maine Schedule 2, line 2a**

For individuals whose federal adjusted gross income exceeds \$300,000 if married filing jointly or qualifying widow(er), \$275,000 if head-of-household, \$250,000 if single or \$150,000 if married filing separately.

|          |   |          |          |
|----------|---|----------|----------|
| <b>1</b> | Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5) .....                   | <b>1</b> | \$ _____ |
| <b>2</b> | Enter federal itemized deductions subject to reduction (from federal itemized deductions worksheet, line 3) ..... | <b>2</b> | \$ _____ |
| <b>3</b> | Divide line 1 by line 2. Calculate to four decimals. Enter result here. ....                                      | <b>3</b> | _____    |
| <b>4</b> | Enter federal itemized deductions disallowed (from federal itemized deductions worksheet, line 9).....            | <b>4</b> | \$ _____ |
| <b>5</b> | Multiply line 4 by line 3. Enter result here.....   | <b>5</b> | \$ _____ |
| <b>6</b> | Subtract line 5 from line 1. Enter result here and on Schedule 2, line 2a .....                                   | <b>6</b> | \$ _____ |