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 2019 is greater than $81,450 if single or married filing separately; $122,200 if head of household; or $162,950 if married filing jointly or qualifying widow(er).

1. Enter your estimated 2019 Maine adjusted gross income .................................................... 1 _______________

2. Enter $81,450 if single or married filing separately; $122,200 if head of household; or ...... 2 _______________
   $162,950 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 2019 standard deduction amount for your filing status or your total estimated 2019 Maine itemized deductions*, whichever applies .......................................................... 6 _______________

7. Multiply line 6 by line 5 .......................................................................................................... 7 _______________

8. **Estimated 2019 Maine itemized deductions or standard deduction.**
   Subtract line 7 from line 6. Enter this amount on your 2019 Estimated Tax Worksheet, line 6a .............................................................. 8 _______________

*See Form 1040ME, Schedule 2 and related instructions. The maximum 2019 Maine itemized deductions that may be claimed (other than medical and dental expenses) is $29,550 plus medical and dental expenses included in federal itemized deductions.