2019 Estimated Tax Worksheet, Line 6b
Phaseout of Personal Exemption Deduction Amount Worksheet
36 M.R.S. 5126-A(2)

TAXPAYER NAME: _____________________________________  SSN:   ____________________

You must use this Worksheet to calculate the reduction of your personal exemption deduction amount if your estimated Maine adjusted gross income for 2019 is greater than $271,650 if single; $298,800 if head of household; $325,950 if married filing jointly or qualifying widow(er); or $162,975 if married filing separately.

1. Enter your estimated 2019 Maine adjusted gross income (Form 1040ES-ME, line 5) .......................... 1 _______________

2. Enter $271,650 if single; $298,800 if head of household; $325,950 if married filing jointly; or $162,975 if married filing separately ................................................................................. 2 _______________

3. Subtract line 2 from line 1. If zero or less, do not complete this worksheet - your personal exemption amount is not subject to the phaseout .................................................. 3 _______________

4. Enter $62,500 if married filing separately; $125,000 if single or married filing jointly or qualifying widow(er) or head of household. .......................................................................... 4 _______________

5. Divide line 3 by line 4. If one or more, enter 1.0000. ............................................................ 5 __. __ __ __ __

6. Enter the 2019 personal exemption amount ($4,200 if single, head of household, or married filing separately; $8,400 if married filing jointly or qualifying widow(er)).

NOTE: Enter zero if you (or if married filing jointly, both you and your spouse) can be claimed as a dependent on another person’s return. If married filing jointly and only one spouse may be claimed on another person’s return, enter $4,200 ................................ 6 _______________

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

8. **Estimated 2019 Maine personal exemption amount.**

Subtract line 7 from line 6. Enter this amount on your 2019 Estimated Tax Worksheet, line 6b .......................................................................................................... 8 _______________

Revised: December 2018