



Deduction for Exemptions Worksheet for Form 1040ME, Schedule NRH for tax year 2014

TAXPAYER NAME: _____ SSN: _____

Complete this worksheet to calculate the exemption amount to enter on Form 1040ME, Schedule NRH, lines 9a and 9b if your income on Schedule NRH, line 4, Column B is more than \$254,200.

1. Enter the number of exemptions for yourself and the dependents you claimed on federal Form 1040, line 6c (do not include an exemption for your spouse.1. _____
2. Multiply \$3,950 by line 1.2. _____
3. Enter the amount from Form 1040ME, Schedule NRH, line 4, Column B.3. _____
4. Subtract \$254,200 from line 3. Enter the result here. If the result is more than \$122,500, stop here. Enter zero (0.00) on Form 1040ME, Schedule NRH, line 9a (columns A and B) and lines 9b and 9c.....4. _____
5. Divide line 4 by \$2,500. If the result is not a whole number, increase it to the next higher whole number (for example, increase .00004 to 1)5. _____
6. Multiply line 5 by 2% (.02) and enter the result as a decimal.....6. _____
7. Multiply line 2 by line 6.....7. _____
8. Deduction for exemptions. Subtract line 7 from line 2.8. _____
9. Divide line 8 by line 1. Enter result here and on Form 104ME, Schedule NRH, line 9b, column B.9. _____
10. Multiply the number of dependent exemptions claimed on federal Form 1040, line 6c by line 9 above. Enter the result here and on Form 1040ME, Schedule NRH, line 9a, column A.....10. _____