



**2026 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 2026 is greater than \$341,000 if single; \$375,050 if head of household; \$409,150 if married filing jointly or qualifying surviving spouse; or \$204,575 if married filing separately.

1. Enter your estimated 2026 Maine adjusted gross income (2026 Estimated Tax Worksheet, line 5)..... 1. \_\_\_\_\_
2. Enter \$341,000 if single; \$375,050 if head of household; \$409,150 if married filing jointly or qualifying surviving spouse; or \$204,575 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 \$125,000 if single or head of household or married filing jointly or qualifying surviving spouse; or \$62,500 if married filing separately..... 4. \_\_\_\_\_
5. Divide line 3 by line 4. If one or more, enter 1.0000 ..... 5. \_\_\_\_ . \_\_\_\_
6. Enter the 2026 personal exemption amount (\$5,300 if single, head of household, or married filing separately; \$10,600 if married filing jointly or qualifying surviving spouse). **Note:** Enter \$0 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 \$5,300..... 6. \_\_\_\_\_
7. Multiply line 6 by line 5..... 7. \_\_\_\_\_
8. **Estimated 2026 Maine personal exemption amount.**  
Subtract line 7 from line 6. Enter this amount on your 2026 Estimated Tax Worksheet, line 6b ..... 8. \_\_\_\_\_