



**2026 Estimated Tax Worksheet, Line 6a
Phaseout of Itemized / Standard Deductions Worksheet
36 M.R.S. 5124-C(2) and 5125(7)**

TAXPAYER NAME: _____ SSN: _____

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 2026 is greater than \$102,250 if single or married filing separately; \$153,400 if head of household; or \$204,550 if married filing jointly or qualifying surviving spouse.

1. Enter your estimated 2026 Maine adjusted gross income (2026 Estimated Tax Worksheet, line 5)..... 1. _____
2. Enter \$102,250 if single or married filing separately; \$153,400 if head of household; or 2. _____
\$204,550 if married filing jointly or qualifying surviving spouse.
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 surviving spouse.
5. Divide line 3 by line 4. If one or more, enter 1.0000. 5. _____
6. Enter the 2026 standard deduction amount for your filing status or your total estimated 2026 Maine itemized deductions*, whichever applies 6. _____
7. Multiply line 6 by line 5..... 7. _____
8. **Estimated 2026 Maine itemized deductions or standard deduction.**
Subtract line 7 from line 6. Enter this amount on your 2026 Estimated Tax Worksheet, line 6a 8. _____

*See Form 1040ME, Schedule 2 and related instructions. The maximum 2026 Maine itemized deductions that may be claimed (other than medical and dental expenses) is \$37,100 plus medical and dental expenses included in federal itemized deductions.